

BUSINESS PLAN
FOR THE
CONTROL PERIOD FY2022-23 TO FY 2024-25
OF
ELECTRICITY DEPARTMENT, GOVERNMENT OF PUDUCHERRY
SUBMITTED TO
THE HON'BLE JOINT ELECTRICITY REGULATORY COMMISSION
GURUGRAM

BY

ELECTRICITY DEPARTMENT, GOVERNMENT OF PUDUCHERRY

DECEMBER 2021


SUPERINTENDING ENGINEER
-cum-HOD
Electricity Department
Puducherry

**BEFORE THE JOINT ELECTRICITY REGULATORY COMMISSION
FOR THE STATE OF GOA AND UNION TERRITORIES**

FILE NO:

Petition No. of 2021

IN THE MATTER OF: PETITION FOR APPROVAL OF THE BUSINESS PLAN
FOR CONTROL PERIOD FROM FY 2022-23 TO FY 2024-25
FOR THE ELECTRICITY DEPARTMENT OF
PUDUCHERRY AS PER REGULATION 8.1&16 OF JERC
(GENERATION, TRANSMISSION & DISTRIBUTION
MULTI YEAR TARIFF) REGULATIONS, 2021.

AND

IN THE MATTER OF: ELECTRICITY DEPARTMENT, PUDUCHERRY
..... PETITIONER

AFFIDAVIT

I, T. Chanemougam, Son of Shri.E. Tandayoudabany, aged about 56 years, residing at
No. 43, Saint Simon pet, Muthialpet, Puducherry 605 001, the deponent named above do
hereby solemnly affirm and state on oath as under:-

1. That the deponent is the Superintending Engineer-Cum-Head of the Department,
Electricity Department, Government of Puducherry duly authorised by the
Government of Puducherry to make this affidavit on its behalf and the deponent
is acquainted with the facts deposed below.

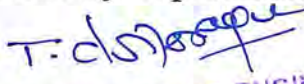

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Electricity Department
Puducherry**

2. I, the deponent named above do hereby verify that the contents of the affidavit and those of the accompanying petition are true to my personal knowledge and verify that no part of this affidavit is false and nothing material has been concealed.

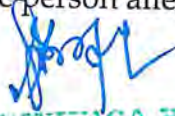
Enclosure:

1. Business Plan for control period from FY 2022-23 to FY 2024-25 for the Electricity Department of Puducherry (Six Copies of Petition)

(Deponent)


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Electricity Department
Puducherry

I, S. Srinivasaperumal, Advocate, Puducherry, do hereby declare that the person making this affidavit is known to me through the perusal of records and I am satisfied that he is the same person alleging to be deponent himself.


S. SRINIVASAPERUMAL, B.A.L.L.B.,
ADVOCATE & NOTARY PUBLIC
(GOVT. OF INDIA)
Advocate
6, ANNAI VELANKANNI STREET
KAMARAJ NAGAR, PUDUCHERRY-605 001.

Solemnly affirmed before me on this 7th day of December 2021, by the deponent who has been identified by the aforesaid Advocate.

I have satisfied myself by examining the deponent that he understood the contents of the affidavit which has been read over and explained to him. He has also been explained about section 193 of Indian Penal Code that whoever intentionally gives false evidence in any of the proceedings of the Commission or fabricates evidence for purpose of being used in any of the proceedings shall be liable for punishment as per law.



BEFORE THE JOINT ELECTRICITY REGULATORY COMMISSION FOR THE STATE OF GOA, &
UNION TERRITORIES, GURUGRAM

Filing No.....

Case No.....

IN THE MATTER OF: Petition for approval of the Business Plan for control period from FY 2022-23 to FY 2024-25 for the Electricity Department of Puducherry as per Regulation 8 and 16 of JERC (Generation, Transmission & Distribution Multi Year Tariff) Regulations, 2021.

AND

IN THE MATTER OF: Electricity Department, Government of Puducherry

.....Petitioner

Electricity Department, Government of Puducherry (hereinafter referred to as "PED"), files petition for approval of the Business Plan for FY 2022-23 to FY 2024-25 as per Regulation 8 and 16 of JERC (Generation, Transmission & Distribution Multi Year Tariff) Regulations, 2021.

Electricity Department, Government of Puducherry
Petitioner

Place: Puducherry

Dated: 7th December 2021


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Electricity Department
Puducherry

TABLE OF CONTENTS

1.	INTRODUCTION	1
1.1	BACKGROUND	1
1.2	BUSINESS ACTIVITIES.....	2
1.3	OBJECTIVE OF BUSINESS PLAN	3
1.4	APPROACH TO BUSINESS PLAN.....	5
1.5	REVIEW OF PREVIOUS CONTROL PERIOD	6
2.	PED: POWER BUSINESS IN PUDUCHERRY.....	12
2.1	DEMOGRAPHIC PROFILE	12
2.2	DISTRIBUTION INFRASTRUCTURE	14
2.3	ORGANISATIONAL STRUCTURE	15
2.4	OPERATION AND MAINTENANCE FUNCTIONS.....	17
2.5	OTHER FUNCTIONS.....	18
2.6	HUMAN RESOURCE MANAGEMENT	20
2.7	INITIATIVES TO IMPROVE THE SYSTEM (IT, TECHNOLOGICAL, CUSTOMER SERVICES)	21
2.8	WAY FORWARD FOR PED.....	25
3.	SWOT ANALYSIS.....	26
3.1	SWOT ANALYSIS	26
4.	DEMAND & SALES ASSESSMENT	30
4.1	REGULATORY PROVISIONS FOR SALES FORECAST.....	30
4.2	APPROACH FOR FORECAST OF NO. OF CONSUMERS, CONNECTED LOAD AND SALES FOR THE CONTROL PERIOD	31
4.3	FORECAST OF NO. OF CONSUMERS, CONNECTED LOAD AND SALES	31
4.4	PROJECTED NO. OF CONSUMERS, CONNECTED LOAD AND SALES FOR THE MYT CONTROL PERIOD.....	37
4.5	DISTRIBUTION LOSS TARGET	38
5.	POWER PURCHASE PLAN.....	40
5.1	ENERGY REQUIREMENT	40
5.2	POWER PURCHASE PLAN	40
5.3	SHARE ALLOCATION:.....	40
5.4	POWER PURCHASE FROM NEW STATIONS:	41
5.5	PLANT LOAD FACTOR FOR STATIONS:	41
5.6	FIXED CHARGES:	42
5.7	VARIABLE CHARGES:	42
5.8	PRINCIPLES OF MOD:	42
5.9	UI OVER-DRAWAL/ UNDER-DRAWAL:	42
5.10	PGCIL LOSSES:	43

T. Chokkappa

5.11 TRANSMISSION CHARGES:.....	43
5.12 RENEWABLE PURCHASE OBLIGATIONS	43
5.13 ENERGY AVAILABILITY	43
6. CAPITAL EXPENDITURE.....	51
6.1 DETAILS OF CAPITAL EXPENDITURE	51
6.2 BRIEF OVERVIEW OF VARIOUS SCHEMES PLANNED BY PED	52
6.3 FUNDING OF CAPITAL EXPENDITURE.....	55
6.4 GROSS FIXED ASSETS	55
7. NO. OF EMPLOYEES.....	57
7.1 NO. OF EMPLOYEES	57
8. DISTRIBUTION WIRE BUSINESS & RETAIL SUPPLY BUSINESS.....	59
8.1 BUSINESS PLAN FOR DISTRIBUTION WIRE BUSINESS.....	60
8.2 BUSINESS PLAN FOR RETAIL SUPPLY BUSINESS	60
9. PRAYERS TO COMMISSION.....	62

TABLE OF FIGURES

FIGURE 1: UNION TERRITORY OF PUDUCHERRY	1
FIGURE 2: POWER SUPPLY POSITION IN PUDUCHERRY (MW)	2
FIGURE 3: CATEGORY-WISE NUMBER OF CONSUMERS FOR 2020-21.....	14
FIGURE 4: ORGANISATIONAL CHART OF PED	17
FIGURE 5: SWOT ANALYSIS OF PED	26

LIST OF TABLES

TABLE 1 : CAPITAL EXPENDITURE IN PREVIOUS CONTROL PERIOD	6
TABLE 2 : CAPITALIZATION IN PREVIOUS CONTROL PERIOD	7
TABLE 3 : DISTRIBUTION LOSSES IN PREVIOUS CONTROL PERIOD	7
TABLE 4 : ENERGY SALES IN PREVIOUS CONTROL PERIOD	8
TABLE 5 : NO. OF CONSUMERS IN PREVIOUS CONTROL PERIOD	8
TABLE 6 : POWER PROCUREMENT PLAN APPROVED FOR PREVIOUS CONTROL PERIOD	9
TABLE 7 : ACTUAL POWER PROCUREMENT IN PREVIOUS CONTROL PERIOD	10
TABLE 8 : O&M EXPENSES IN PREVIOUS CONTROL PERIOD	11
TABLE 9: NETWORK CONFIGURATION (AS ON MARCH 2021)	14
TABLE 10: HISTORICAL YEAR ON YEAR GROWTH RATE OF NO. OF CONSUMERS	31
TABLE 11: SUMMARY OF CATEGORY-WISE NO. OF CONSUMERS GROWTH RATE CONSIDERED FOR PROJECTIONS	32
TABLE 12: HISTORICAL YEAR ON YEAR GROWTH RATE OF CONNECTED LOAD.....	32
TABLE 13: SUMMARY OF CATEGORY-WISE CONNECTED LOAD (KW) GROWTH RATE CONSIDERED FOR PROJECTIONS	32
TABLE 14: HISTORICAL YEAR ON YEAR GROWTH RATE SALES.....	33

T. Chandra

TABLE 15: SUMMARY OF CATEGORY-WISE SALES/DEMAND GROWTH RATE CONSIDERED FOR PROJECTIONS ..	34
TABLE 16: PROJECTION OF NUMBER OF CONSUMERS FOR THE MYT CONTROL PERIOD	37
TABLE 17: PROJECTION OF CONNECTED LOAD DURING THE MYT CONTROL PERIOD	38
TABLE 18: PROJECTION OF CONSUMPTION DURING THE MYT CONTROL PERIOD	38
TABLE 19: ACTUAL DISTRIBUTION LOSSES.....	39
TABLE 20: DISTRIBUTION LOSS REDUCTION (%) TRAJECTORY FOR THE CONTROL PERIOD	39
TABLE 21: ENERGY BALANCE FOR THE MYT CONTROL PERIOD.....	40
TABLE 21: FUTURE POWER ALLOCATION/PPA WITH RENEWABLE PROJECTS (MW)	41
TABLE 23: ENERGY AVAILABILITY FOR THE MYT CONTROL PERIOD	43
TABLE 24: QUANTUM AND COST OF POWER PURCHASE FOR THE MYT CONTROL PERIOD	45
TABLE 25: QUANTUM AND COST OF POWER PURCHASE FOR THE MYT CONTROL PERIOD	48
TABLE 26: PROPOSED CAPITAL EXPENDITURE FOR CONTROL PERIOD	51
TABLE 27: PROPOSED CAPITALISATION FOR CONTROL PERIOD.....	51
TABLE 28: FUNDING FOR PROPOSED CAPITAL EXPENDITURE FOR CONTROL PERIOD (RS. CRS)	55
TABLE 29: PROPOSED GFA DURING THE CONTROL PERIOD (RS. CR)	56
TABLE 30: PROPOSED NO. OF EMPLOYEES DURING THE CONTROL PERIOD	57
TABLE 31 : WIRE AND SUPPLY BUSINESS ALLOCATION	59
TABLE 32: PROPOSED CAPITAL EXPENDITURE FOR THE DISTRIBUTION WIRE BUSINESS DURING THE CONTROL PERIOD (RS. CR).....	60
TABLE 33: PROPOSED GFA FOR THE DISTRIBUTION WIRE BUSINESS.....	60
TABLE 34: POWER PURCHASE EXPENSES FOR THE DISTRIBUTION SUPPLY BUSINESS DURING THE CONTROL PERIOD (RS. CR).....	60
TABLE 35: PROPOSED CAPITAL EXPENDITURE FOR THE DISTRIBUTION SUPPLY BUSINESS DURING THE CONTROL PERIOD (RS. CR).....	61
TABLE 36: PROPOSED GFA FOR THE DISTRIBUTION SUPPLY BUSINESS DURING THE	61

LIST OF ANNEXURES

ANNEXURE 1: AUDITED ANNUAL ACCOUNTS OF PED FOR FY 2018-19.....	63
ANNEXURE 2: AUDITED ANNUAL ACCOUNTS OF PED FOR FY 2019-20.....	63
ANNEXURE 3: UNAUDITED ANNUAL ACCOUNTS OF PED FOR FY 2020-21.....	63
ANNEXURE 4: SRPC REGIONAL ENERGY ACCOUNT-ALLOCATION OF POWER FROM CGS OF SR W.E.F 01.07.2021	63
ANNEXURE 5: SRPC REGIONAL ENERGY ACCOUNT SEPTEMBER, 2021.	63


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LIST OF ABBREVIATIONS

Sr. No	Abbreviations	Descriptions
1	A&G	Administrative and General
2	ABT	Availability Based Tariff
3	ACoS	Average Cost of Supply/ Service
4	AMI	Automated Metering Infrastructure
5	AMR	Automatic Meter Reading
6	ARR	Aggregate Revenue Requirement
7	CAGR	Compound Annual Growth Rate
8	CEA	Central Electricity Authority
9	CERC	Central Electricity Regulatory Commission
10	CGS	Central Generating Station
11	CPI	Consumer Price Index
12	DELP	DSM based Efficient Lighting Programme
13	Discom	Distribution Companies
14	DSM	Demand Side Management
15	EA/The Act	The Electricity Act 2003
16	PED/ PED	Electricity Department, Government of Puducherry
17	FOR	Forum of Regulators
18	FY	Financial Year
19	GFA	Gross Fixed Assets
20	GoI	Government of India
21	HT	High Tension
22	JERC	Joint Electricity Regulatory Commission
23	JICA	Japan International Cooperation Agency
24	KSEB	Kerala State Electricity Board
25	KV	Kilo Volt
26	kVA	Kilo Volt Ampere
27	kVAh	Kilo Volt Ampere Hour
28	kW	Kilo Watt
29	kWh	Kilo Watt Hour
30	LT	Low Tension
31	MOD	Merit Order Despatch
32	MoP	Ministry of Power
33	MOU	Memorandum of Understanding
34	MU	Million Units (Million kWh)
35	MVA	Mega Volt Ampere

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Sr. No	Abbreviations	Descriptions
36	MW	Mega Watt
37	MYT	Multi Year Tariff
38	NTP	National Tariff Policy
39	NTPC	National Thermal Power Corporation
40	O&M	Operation & Maintenance
41	PFC	Power Finance Corporation
42	PGCIL	Power Grid Corporation of India Limited
43	PLCC	Power Line Carrier Communication
44	PLR	Prime Lending Rate
45	POSOCO	Power System Operation Control
46	PPA	Power Purchase Agreement
47	PPCL	Puducherry Power Corporation Limited
48	R&M	Repair and Maintenance
49	R-APDRP	Restructured Accelerated Power Development and Reforms Programme
50	REC	Renewable Energy Certificate
51	ROE	Return on Equity
52	RPO	Renewable Purchase Obligation
53	Rs	Rupees
54	SBI	State Bank of India
55	SECI	Solar Energy Corporation of India
56	SLDC	State Load Dispatch Centre
57	SRPC	Southern Regional Power Committee
58	SWOT	Strength, Weakness, Opportunity and Threats
59	TNEB	Tamil Nadu Electricity Board
60	T&D	Transmission and Distribution
61	UI Charges	Unscheduled Interchange Charges
62	w.e.f	With effect from
63	WPI	Wholesale Price Index
64	y-o-y	Year on year

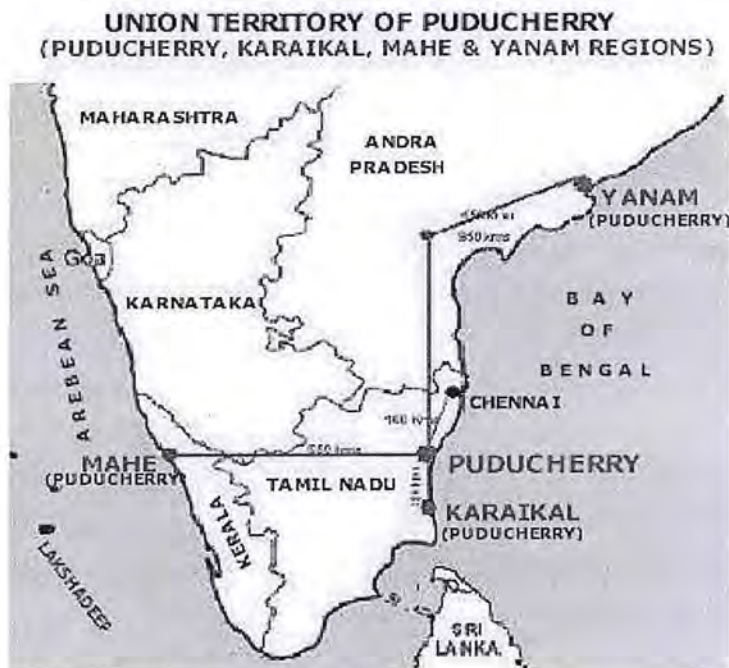

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1. INTRODUCTION

1.1 Background

- 1.1.1 The Union Territory of Puducherry is spread over an area of 492 sq. km and consists of four enclaves which are widely scattered in the three Southern States viz Puducherry and Karaikal enclaves in Tamil Nadu, Mahe enclave in Kerala and Yanam enclave in Andhra Pradesh. Puducherry which is the headquarters of the Union Territory is located 160 Kms down South of Chennai, while Karaikal is located further down South at about 160 Kms from Puducherry. Mahe is located horizontally opposite to Puducherry on the Western coast at about 647 Kms from Puducherry and 58 Kms from Kozhikode, 24 Kms from Kannur in Kerala State. Yanam is located up North of Puducherry on the eastern coast at about 870 Kms from Puducherry and 24 Kms from Kakinada. The total population of the UT of Puducherry is 12,44,464 as per provisional results of Census 2011.

Figure 1: Union Territory of Puducherry

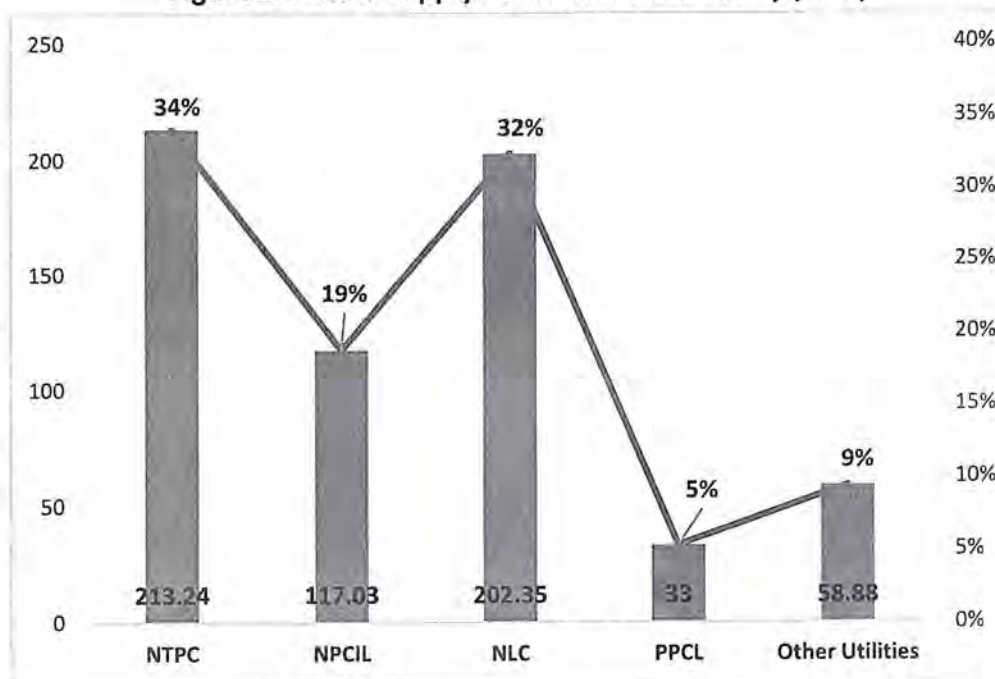


Source: Puducherry Electricity Department

- 1.1.2 The requirement of Power for the Union Territory is met from the allocation of power from various Central Generating Stations (CGS), purchase of power from neighbouring State Utilities and from the State owned Pondicherry Power Corporation which is running a 32.5 MW Gas based power plant in Karaikal region. The entire power generated from this plant is consumed within Karaikal region.

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Figure 2: Power Supply Position in Puducherry (MW)



1.1.3 The Electricity Department, Government of Puducherry (hereinafter referred to as "PED"), performs the functions of transmission and distribution of electric power to the Union Territory. The Puducherry Electricity Department is a deemed licensee under Section 14 of Electricity Act, 2003 and is carrying on the business of Transmission, Distribution and Retail supply of Electricity in Puducherry, Karaikal, Yanam and Mahe Regions of the Union Territory of Puducherry. With all the Towns and villages electrified in as early as 1972, the Union Territory is 100% fully electrified.

1.2 Business Activities

1.2.1 The Electricity Department Puducherry is a deemed Distribution Licensee within the meaning of Section 2 (17) of Electricity Act 2003 and pursuant to the Section 14 of the Electricity Act. Further, Section 42 and 43 of the Electricity Act 2003 prescribes the following duties of the deemed Distribution Licensee:

- To develop and maintain an efficient, co-ordinated and economical distribution system;
- To supply electricity on an application of the consumer in accordance with the provisions specified in the Electricity Act 2003;
- To provide non-discriminatory open access to the consumers;
- To establish a forum for redressal of grievances of the consumers.

1.2.2 The main functions of the Department is to undertake the transmission, distribution and retail supply of electricity in its license area and to plan, construct, erect, lay,

operate and maintain, renovate, modernize the power system network in all its aspects and also to carry on the business of purchasing, selling, importing, exporting, wheeling, trading of electrical energy, including formulation of tariff, billing and collection thereof and then to collect information and data, review operations, plan, research, design and prepare project reports, diagnose operational difficulties and weaknesses and advise on the remedial measures to improve and modernize existing sub-transmission and supply lines and sub-stations.

1.3 Objective of Business Plan

1.3.1 A business plan is conventionally defined as:

“Business Plan is a formal statement of a set of business goals, the reasons why they are believed attainable, and the plan for reaching those goals. It may also contain background information about the organization or team attempting to reach those goals.”

1.3.2 Accordingly, the business plan for PED is developed keeping in mind the growth plan for the control period after considering the strengths and weaknesses of the department and evaluating its business environment. The business environment has evolved considerably in several ways that affects PED’s strategic planning. The business plan is intended to give a comprehensive and up-to-date representation of the department, its market, the impact of new regulations, and the strategies that has been developed by PED to achieve the same. However, as mentioned above, there are number of internal and external factors which affect the planning of the department and thus, it makes this a very dynamic document, and which calls for regular reviews of the plan with a view to introduce any corrections.

1.3.3 PED submitted its first Business Plan for the period starting from April 2015 to March 2018 (3-year control period) on 01.10.2014 under Regulation 12.1 of the MYT Regulation, 2014. As per provisions in clause 5.1 (as per amendment dated 10th August 2015) and 12.1 of the JERC Multi Year Distribution Tariff Regulations, 2014, the Petitioner has filed for approval of its Business Plan for three years control period i.e. from FY 2016-17 to FY 2018-19 with details for each year of the control period before the Commission. The Commission has approved the Business Plan for three years control period FY 2016-17 to FY 2018-19 vide order dated 04.12.2015.

1.3.4 Further PED has submitted the Business Plan for the second control Period i.e FY 2019-20 to FY 2021-22. The Hon’ble Commission had approved the Business Plan for three years control period FY 2019-20 to FY 2021-22 vide its Order dated 31.10.2018.

1.3.5 The Hon’ble Commission has come with the new MYT Regulations 2021 for the Control

Period FY 2022-23 to FY 2024-25, the Business Plan shall cover as under:

Quote

"8 Business Plan

8.1 The Transmission Licensee and Distribution Licensee shall file for the Commission's approval a Business Plan for the entire Control Period, approved by its authorized signatory by May 15, 2021:

Provided that the Generation Company shall not be required to file a Business Plan for the Control Period.

8.2 The Business Plan filed by the Distribution Licensee shall contain separate sections on Distribution Wires Business and Retail Supply Business.

8.3 The Business Plan filed by the Transmission Licensee shall inter-alia contain:

a) Projections for growth of load in the transmission network;

.....

.....

8.4 The Business Plan filed by Distribution Licensee shall inter-alia contain;

a) Capital Investment Plan for each Year of the Control Period commensurate with load growth, distribution loss reduction trajectory and quality improvement measures proposed in the Business Plan in accordance with Regulation 8.5;

b) Capital Structure of each scheme proposed and cost of financing (interest on debt and return on equity), terms of the existing loan agreements, etc;

c) Sales Forecast for each customer category and sub-categories for each Year of the Control Period in accordance with Regulation 8.6;

d) Power Procurement Plan based on the Sales Forecast and distribution loss trajectory for each Year of the Control Period in accordance the Regulation 8.7;

e) Targets for distribution loss for each Year of the Control Period consistent with the Capital Investment Plan proposed by the Licensee;

f) Projections for number of employees during each Year of the Control Period based on proposed recruitments and retirement;

g) Proposals in respect of income from Other Business for each Year of the Control Period.

Unquote

- 1.3.6 The Business Plan prepared by PED does not include the forecast of Aggregate Revenue Requirement for the control period as the same will be submitted in the MYT petition. The relevant extracts, Regulation 5.2, of the MYT regulations 2021 are mentioned below:

"5.2 The Multi-Year Tariff framework for determination of Aggregate Revenue Requirement and expected revenue from tariff and charges for Generating Company, Transmission Licensee, Distribution Wires Business and Retail Supply Business shall

include the following:

a) Business Plan for the Licensee, for the entire Control Period as submitted to the Commission for approval, prior to the start of the Control Period;

b) A detailed Multi-Year Tariff Application comprising of the year-wise forecast of Aggregate Revenue Requirement for the entire Control Period and determination of expected revenue from existing tariffs for the first Year of the Control Period submitted by the Applicant:

Provided that the performance parameters, whose trajectories have been specified in these Regulations or the Business Plan or the Multi-Year Tariff Order, shall form the basis for projection of these performance parameters in the Aggregate Revenue Requirement for the entire Control Period."

1.4 Approach to Business Plan

1.4.1 PED has prepared the Business Plan taking cognizance of the existing internal factors and external business environment affecting the business. PED submits that the Business Plan being a dynamic document may need to be updated at periodic intervals considering the changes in the internal and external environment and these changes would be intimated to the Hon'ble Commission from time to time. In line with clause 8.4 of the MYT Regulations 2021, the Business Plan comprises of the category-wise sales and demand projections, power procurement plan, capital investment plan, financing plan and targets of distribution loss for the control period starting from FY 2022-23 to FY 2024-25. Apart from this, PED has also attempted to develop this business plan with a view to chart out the growth plan for the period after considering the strengths and weaknesses of the department and evaluating its business environment by conducting a SWOT analysis.

1.4.2 The projections are based on the audited figures of PED for FY 2018-19 and FY 2019-20, and unaudited accounts of FY 2020-21. The Financial Statements of PED are enclosed as **Annexure 1, Annexure 2, and Annexure 3.**

1.4.3 Therefore, the basic principles considered while preparing the Business Plan is keeping in mind the requisites to address the initiatives to enhance the performance of power sector viz. network development, tariff management, efficient operation and customer service.

1.4.4 Network development strategy:

As per Section 43 of the Electricity Act, 2003, the distribution licensees are obliged to supply power to bonafide consumer who desires to avail power supply.

PED would continue to carry out its universal service obligation of supplying power to

to the bonafide consumers in the future as well. PED will also maintain its current efforts to strengthen its distribution system furthermore to provide even better services and also to meet the load growth within the area of the licensee. PED is further planning to use new technologies to improve the reliability of the system.

1.4.5 Tariff management:

The Tariff is being determined by the Hon'ble Commission on a cost-plus approach in line with the provisions specified in section 62 of the Electricity Act 2003. The major components of tariff are power purchase cost, O&M cost, cost associated with capital and such costs needs to be optimized. PED has been rationalizing these costs through long term PPA with CGS, maintaining reduced loss levels and efficient business operations.

1.4.6 Customer service:

The main intent of PED is to serve their consumers effectively and efficiently and, in an attempt, to do the same PED has been carrying out various initiatives like setting up Consumer Grievance Redressal Forum (CGRF), Customer Relationship Centre, internet-based payment, DSM initiatives like distribution of LED lamps and LED streetlights.

1.5 Review of previous control period

This section elucidates briefly of business plan filed in the earlier control periods providing the highlights of the targets vs. achievement on various parameters discussed as under:

1.5.1 Capital Investment Plan vs Actual:

The Commission in the business plan for the control period FY 2019-20 to FY 2021-22 approved the capital expenditure after detailed scrutiny of the justifications provided by PED.

The status of targets vs. achievement for the Control Period FY 2019-20 to FY 2021-22 is provided in the table below:

Table 1 : Capital expenditure in previous control period

Capital Expenditure (Rs. Cr.)					
Approved			Actual		
FY 2019-20	FY 2020-21	FY 2021-22	FY 2019-20	FY 2020-21	FY 2021-22 (Projection)
216.59	242.70	217.18	33.57	22.14	23.09

The actual expenditure is less than the approved figures, due to constraints in

budgetary allocation.

1.5.2 Capitalization

The Commission in the Business Plan Order for the Control Period FY 2019-20 to FY 2021-22 has approved the capitalisation of Rs. 546.08 Cr against the proposed capitalisation of Rs. 515.77 Cr.

The status of targets vs. achievement for the Control Period FY 2019-20 to FY 2021-22 is provided in the table below:

Table 2 : Capitalization in previous control period

Capitalization (Rs. Cr.)					
Approved			Actual		
FY 2019-20	FY 2020-21	FY 2021-22	FY 2019-20	FY 2020-21	FY 2021-22 (Projection)
125.86	104.56	315.66	64.78	90.34	90.34

The actual capitalisation is less than the approved figures, due to constraints in budgetary allocation. Further in May 2020, Hon'ble Finance Minister Nirmala Sitharaman had announced plans to privatise electricity distribution departments/companies in the union territories (UTs) under the Aatmanirbhar Bharat Abhiyaan. Since PED is on the verge of privatisation, govt. has not allocated any funds for the capitalization schemes.

1.5.3 Distribution loss trajectory:

The Distribution loss as projected could not be achieved due to less infusion of funds than proposed in the previous Business Plan to strengthen and improve the distribution network. Further, PED has also started a drive to change all electromechanical meters to electronic/smart meter, which would be further add in improving the distribution system efficiency.

Table 3 : Distribution losses in previous control period

	Approved			Actual		Revised Estimate
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2019-20	FY 2020-21	FY 2021-22
Distribution Loss %	12.50%	11.75%	11.00%	12.75%	12.00%	11.50%

1.5.4 Sales forecast

Quantum of sales is an uncontrollable parameter and the same has been quoted in MYT Regulations. The lower energy sales in previous control period are due to poor industrial growth rate and performance of industries. The reduced consumption by the Steel companies due to poor market demand has also hampered the expected sales growth.

Table 4 : Energy sales in previous control period

Sales (MU's)	Approved			Actuals		Projection
Consumer Category	FY 2019-20	FY 2020-21	FY 2021-22	FY 2019-20	FY 2020-21	FY 2021-22
Domestic & Cottage	736.25	842.43	833.17	767.9	806.2	806.7
OHOB /Life Line Services	10.24	5.62	0.32	3.5	3.5	3.5
Commercial	219.86	189.33	211.33	202.6	148.5	204.88
Agriculture	60.45	68.57	62.94	61.2	60.0	61.71
Public Lighting	28.13	23.23	24.83	24.6	21.7	19.0
LT Industrial + water Tank Total	162.78	164.94	164.45	158.1	142.0	164.4
Temporary supply - LT&HT	8.53	4.96	4.75	4.8	4.4	5.0
HT-1 Industrial and commercial	1000.41	857.52	1005.59	980.6	864.4	1,005.6
HT-2 Government & non-Industrial & non-Commercial	68.86	64.41	74.1	69.1	53.5	74.1
HT 3 - EHT Industries	428.67	378.21	422.66	412.1	413.9	428.8
EV Charging Station	-	-	-	-	-	-
Hoarding /Sign Board	-	-	-	-	-	-
Grand Total	2,724.18	2,599.2	2,804.1	2,684.3	2,518.1	2773.6

CAGR of sales corresponding to each category for Last 6 years is used for revising the estimates in FY 2021-22.

1.5.5 No. of Consumers

The actual number of Consumers in FY 2019-20 and FY 2020-21 is less than that estimated in MYT order for the control period.

Table 5 : No. of consumers in previous control period

No. of Consumers	Approved			Actuals		Projection
Consumer Category	FY 2019-20	FY 2020-21	FY 2021-22	FY 2019-20	FY 2020-21	FY 2021-22
Domestic & Cottage	3,46,562	3,65,595	3,76,518	3,48,242	3,58,628	3,69,387
OHOB /Life Line Services	35,537	35,537	8,808	8,808	8,248	8,248
Commercial	56,351	59,652	61,242	56,760	56,050	57,087
Agriculture	7,005	7,039	7,102	7,029	7,029	7,053
Public Lighting	50,899	51,077	51,399	50,936	51,153	51,381
LT Industrial + water Tank Total	6,782	6,869	6,715	6,786	4,386	4,408
Temporary supply - LT&HT	0	0	0	-	-	-
HT-1 Industrial and commercial	474	433	439	430	455	460

Business Plan for the Control Period FY 2022-23 to FY 2024-25

No. of Consumers	Approved			Actuals		Projection
Consumer Category	FY 2019-20	FY 2020-21	FY 2021-22	FY 2019-20	FY 2020-21	FY 2021-22
HT-2 Government & non-Industrial & non-Commercial	68	68	108	68	63	65
HT 3 - EHT Industries	7	7	7	7	8	8
EV Charging Station	0	0	0	0	0	0
Hoarding /Sign Board	0	0	0	0	0	0
Grand Total	5,03,685	5,26,277	5,12,338	4,79,065.3	4,86,020.0	4,98,097

1.5.6 Power Procurement Plan

Based on actual sales and energy requirement in FY 2019-20 and FY 2020-21 the power procurement has been scheduled. The power procurement as per actuals is higher than what was envisaged in FY 2019-20 as per business plan for the previous control period. However due to outbreak of COVID-19 pandemic has resulted in lockdown which affected the economic and commercial activities, the sales of FY 2020-21 were decreased and correspondingly the power procurement was lower than the approved.

Table 6 : Power procurement plan approved for previous control period

Particulars	Approved FY 2019-20			Approved FY 2020-21			Approved FY 2021-22		
	Purchase	Total Cost	Rate	Purchase	Total Cost	Rate	Purchase	Total Cost	Rate
	MUs	Rs. Cr	Rs./unit	MUs	Rs. Cr	Rs./unit	MUs	Rs. Cr	Rs./unit
NTPC	1171.17	373.85	3.19	1,228.21	415.88	3.39	1232.13	423.31	3.44
NTPL	178.99	93.2	5.21	118.31	72.99	6.17	114.70	69.21	6.03
NLC	782.46	276.54	3.53	696.90	256.71	3.68	595.99	276.97	3.65
PPCL	216.37	95.53	4.42	215.56	102.77	4.77	231.39	109.34	4.73
KAIGA	263.30	96.35	3.66	257.91	92.41	3.58	231.39	104.55	4.73
NTPC - MAPS	46.77	11.13	2.38	28.61	7.67	2.68	29.21	7.88	2.70
NTECL	161.43	83.71	5.19	120.52	79.50	6.60	119.45	79.78	6.68
KKNP	285.60	106.04	3.71	278.49	104.78	3.76	276.93	104.89	3.79
NNTPS	112.82	39.49	4.49	271.51	146.74	5.40	84.85	30.17	3.56
TANGEDCO	0.00	0.00		-					
Open market				47.08	14.97	3.18	73.16	19.60	2.68
PGCL (POC+Non POC Charges)							204.30		5.38
RPO	71.61	101.47	14.17		39.57			74.90	
UI Charges									
Sale of surplus power	-175.31	-70.12	4				0.00		

Business Plan for the Control Period FY 2022-23 to FY 2024-25

Particulars	Approved FY 2019-20			Approved FY 2020-21			Approved FY 2021-22		
	Purchase	Total Cost	Rate	Purchase	Total Cost	Rate	Purchase	Total Cost	Rate
	MUs	Rs. Cr	Rs./unit	MUs	Rs. Cr	Rs./unit	MUs	Rs. Cr	Rs./unit
PGCIL Transmission Charges, Wheeling & Other Charges		75.78			79.97			66.21	
Addnl. Income									
Grand Total	3115.21	1282.97	4.12	3263.10	1413.96	4.39	3212.24	1366.81	4.26

Table 7 : Actual Power procurement in previous control period

Particulars	Actual FY 2019-20			Actual FY 2020-21		
	Purchase	Total Cost	Rate	Purchase	Total Cost	Rate
	MUs	Rs. Cr	Rs./unit	MUs	Rs. Cr	Rs./unit
NTPC	1225.55	405.34	3.31	1,145.09	371.13	3.24
NTPL	116.26	74.37	6.40	127.90	80.34	6.28
NLC	775.81	311.73	4.02	584.84	286.74	4.90
PPCL	240.23	81.26	3.38	217.92	79.29	3.64
KAIGA	315.64	116.71	3.70	298.15	63.48	2.13
NTPC – MAPS	29.21	10.72	3.67	26.66	6.95	2.60
NTECL	120.76	87.03	7.21	53.51	60.20	11.25
KKNP	359.08	152.88	4.26	387.94	153.97	3.97
NNTPS	24.74	13.87	5.61	164.35	77.26	4.70
KSEB	0.00	0.05		-		
Open market	0.00	0.00				
PGCL (POC+Non POC Charges)						
RPO	0	27.04				
UI Charges		30.23				
Expense for prior period	0	96.09		0		
PGCIL Transmission Charges, Wheeling & Other Charges		98.70			61.72	
Addnl. Income		13.60			13.50	
Grand Total	3207.28	1492.42	4.70	3006.36	1227.58	4.08

1.5.7 O&M Expenses

For both FY 2019-20 and FY 2020-21, O&M actual expenses are higher than approved. The details for the approved O&M expenses for the control period and actual for FY 2019-20 and FY 2021-22 are as shown in the table below.

Table 8 : O&M Expenses in previous control period

Particulars	Approved			Actuals	
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2019-20	FY 2020-21
Employee Expense	112.25	112.94	116.31	116.27	114.53
A&G Expense	12.8	13.48	14.2	18.02	17.13
R&M Expense	9.59	10.5	11.77	5.98	11.29


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 Electricity Department
 Puducherry

2. PED: POWER BUSINESS IN PUDUCHERRY

2.1 Demographic Profile

2.1.1 The Union Territory of Puducherry is spread over an area of 492 sq. km, which comprises the four erstwhile French establishments of Puducherry, Karaikal, Mahe and Yanam. The total population of the UT of Puducherry is 12,44,464 as per provisional results of Census 2011.

- Puducherry region, which is the largest of all four, lies on the east coast, consisting of 12 scattered areas, surrounded by the State of Tamil Nadu and by the Bay of Bengal on the East.
- Karaikal region is about 150 km South of Puducherry. Like Puducherry region, the Karaikal region is also surrounded by the State of Tamil Nadu and by the Bay of Bengal on the East.
- Yanam region is located approximately 840 km north-east of Puducherry near Kakinada in Andhra Pradesh.
- Mahe Region is located approximately 653 km away on the west coast of India, near Tellicherry in Kerala

2.1.2 Puducherry region is situated on the Coramandal Coast north of Pennaiyar River and is bounded by Bay of Bengal on the East and Cuddalore districts of Tamil Nadu on other sides. It has an area of 293 sq. Km and has the highest population of 950289 among the four regions. Puducherry is not a contiguous area but interspersed with bits of territory of Tamil Nadu. Puducherry town is the capital of Union Territory.

2.1.3 Karaikal region lies 150 kilometres south of Puducherry and it is bounded on north, south and west by the Nagapattinam district of Tamil Nadu and on the east by Bay of Bengal. It has an area of 160 sq. km lying in the Cauvery Delta being irrigated by the canals of the Cauvery River. It has the second highest population among the four regions.

2.1.4 Mahe region is isolated from Puducherry by about 653 km and has an area of 9 sq. km and is located at about 6 km south of Tellicherry town. Mahe town is situated on the southern bank of Mahe region with the smallest population of 42816.

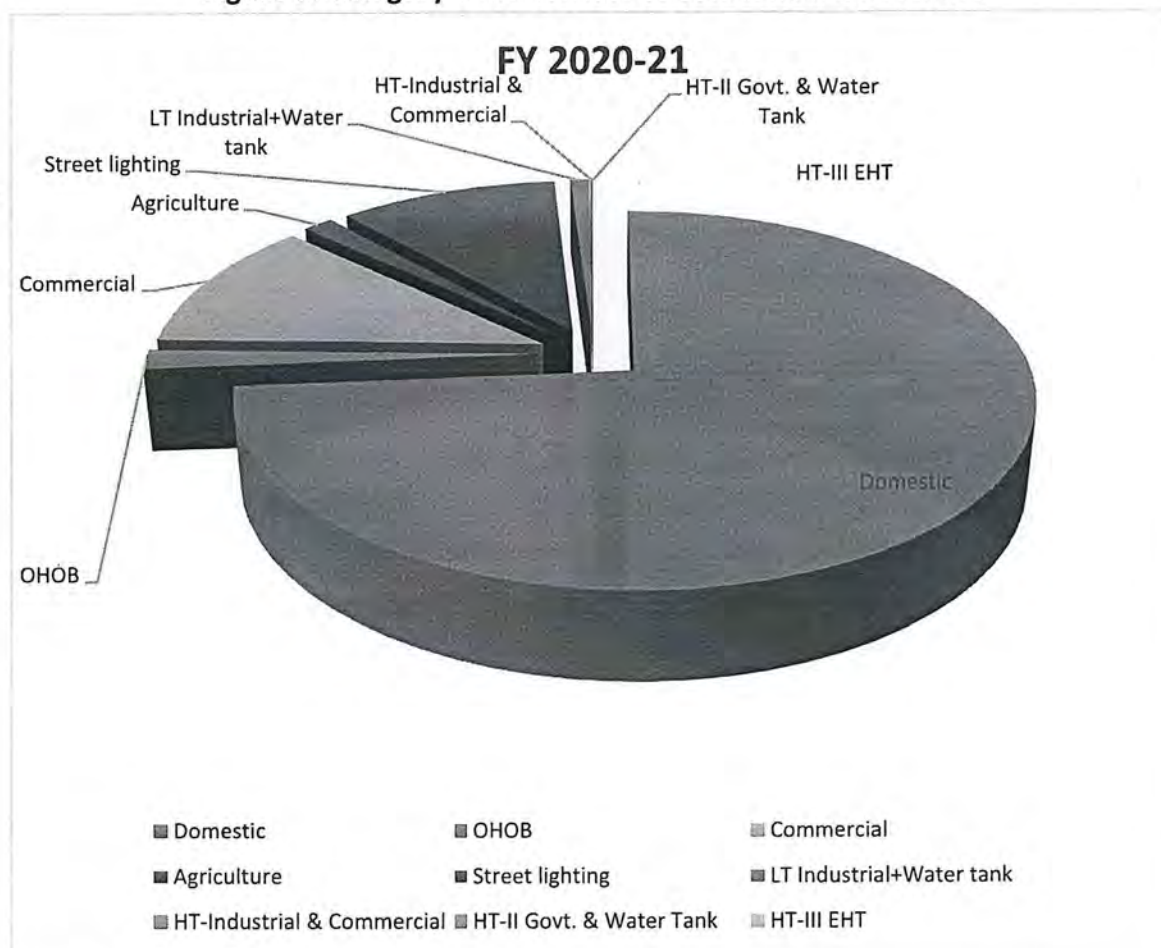
2.1.5 Yanam region is situated on the East coast as a pocket in the East Godavari District of Andhra Pradesh and Lies at a distance of 28 km south of Kakinada town. It has a population of 55626 spread over an area of 30sq. km. Yanam is built on the spot where the rivers of Godavari and Coringa separate and is bounded on the east and south by

one or the other of these two rivers.

- 2.1.6 The Electricity Department of Government of Puducherry performs the functions of transmission and distribution of electric power to the Union Territory of Puducherry.
- 2.1.7 The entire power requirement of Puducherry is met from the power allocated from the Central Generating Stations (CGS), Tamil Nadu Electricity Board and from the Puducherry Power Corporation Limited. Mahe region has been included under the regional energy accounting of Southern Region enabling to draw power from CGS w.e.f 04-12-2017. In respect of Karaikal region, power requirement is met by availing power from the State-owned Combined Cycle Gas Power Plant of PPCL of capacity 32.5 MW at Karaikal and from TANGEDCO. It was proposed to avail power to Karaikal region from CGS on commissioning of the 230/110 KV Sub-stations at Karaikal and erection of 230 KV from Neyveli to Karaikal. The work of erection of 230 KV line from Neyveli to Karaikal is covered under the System Strengthening Works of Southern Region and is being executed by the Power Grid Corporation of India. These works were completed and commissioned at December 2018. Further, in order to meet the power requirement of Karaikal region on de-commissioning of the old NLC Thermal Station-I, the Government of India had made a power allocation of 57.24 MW from the New NLC Thermal Power Station which was commissioned at December 2018. SRPC has accorded approval for inclusion of Karaikal region under Regional Energy Accounting of Southern region and the same will be implemented once the required Sub-station and Transmission line works are completed, which is expected by December 2018.
- 2.1.8 System Control Centre (SCC), which is a part of Electricity Department, interacts with Regional Load Dispatch Centre (RLDC) for optimum scheduling and dispatch of electricity. It monitors grid operation on real time basis and passes on necessary instructions to field staff to control flow of energy.
- 2.1.9 PED currently serves a consumer base of around 4.86 lakh spread over the four non-contiguous regions. The Department has a mix of domestic, commercial, agriculture, industrial and HT industrial consumers.

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Figure 3: Category-wise Number of Consumers for 2020-21



Source: Puducherry Electricity Department

2.2 Distribution Infrastructure

2.2.1 PED operates a transmission network of 230 kV & 110 kV and distribution network at 33 kV, 22 kV, 11 kV and at LT levels. It supplies power to consumer through its 21 EHV substations, 408 km of EHT line, 2326 km of HT line, 2220 nos of distribution transformers and 3971 km of LT line. PED has also gone for 106 km of HT and 548 km of LT underground cabling of certain urban areas.

2.2.2 The network configuration as of March, 2021 is as given below:

Table 9: Network Configuration (as on March 2021)

Voltage	Line Details		Sub-Station Details	
	Lines	Capacity MVA	Substations	Transformation Capacity
	(Km)	(MVA)	(Nos)	(MVA)
Transmission				
230 kV/110kV	53	(6 X 100) + (2X80)	4	760
132 kV/33-11 kV	42	(1 X16) + (2 X10)	1	36

Voltage	Line Details	Sub-Station Details		
	Lines	Capacity MVA	Substations	Transformation Capacity
	(Km)	(MVA)	(Nos)	(MVA)
110 kV/22-11 kV	285	(5X25) + (2X31.5) + (25 X16) + (7X10)	15	658
110 kV/22-11 kV (UG Cable)	7			
33 kV	17	(2 X 5)	1	10
Distribution				
22 kV & 11 kV (Overhead)	2220			
22 kV & 11 kV (Underground)	106			
LT (Overhead)	3423			
LT (Underground)	548			
Distribution Transformer capacity (Nos)			3106	
Capacity			MVA	653

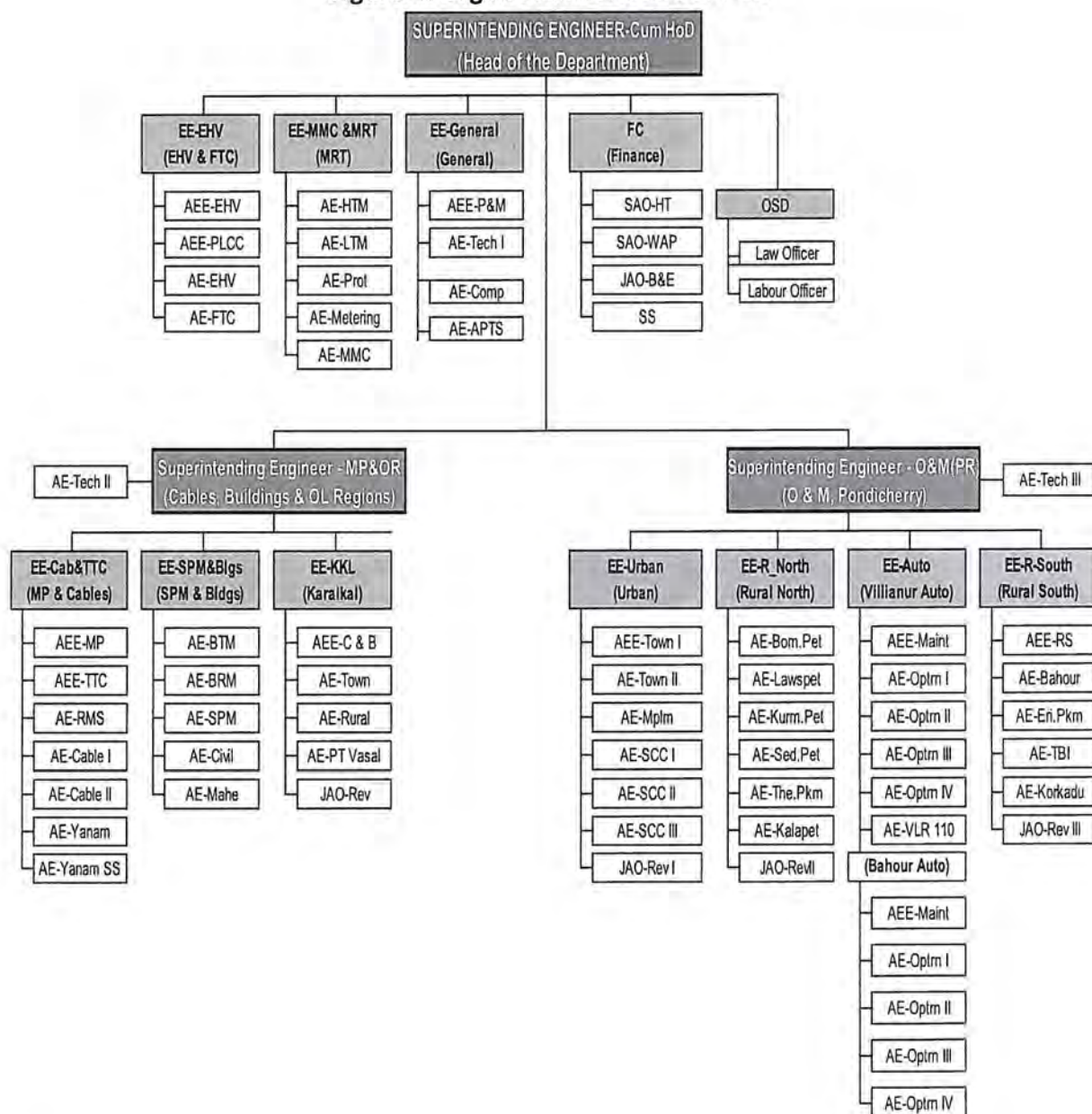
- 2.2.3 Power to Puducherry region is fed through three numbers of 230/110kV Auto-Sub Stations with total installed capacity of 560MVA. 12 number of 110/22 kV Sub Stations with a total installed capacity of 568 MVA are connected to the above auto-Sub Stations.
- 2.2.4 Power to Karaikal region is fed through two numbers of the 110/11kV Sub Station with an installed capacity of 80 MVA owned by PED and one number of the 230/110kV Sub Station with an installed capacity of 200 MVA.
- 2.2.5 In Mahe, there is one 110/11kV Sub Station of capacity 20 MVA and in Yanam region, there is one 132/33-11kV Sub Station of capacity 35MVA and one 33/11kV Sub Station of 10MVA capacity.
- 2.2.6 The Government of Puducherry has initiated the process of Power Sector reforms in the Union Territory. The objectives of Power Sector Reform program are to achieve sustainable development by promoting competition, efficiency & transparency to result in quality, reliable power supply to all consumers at affordable cost and to make the power sector commercially viable. The power utilities all over the country have taken up institutional strengthening through sustainable initiatives in a systematic & focused approach.

2.3 Organisational Structure

PED is divided into three circles each headed by an officer in the rank of

Superintending Engineer. The Superintending Engineer - I (Head of circle I) is also the Head of the Department. The three circles consist of totally ten (10) Technical Divisions and one Finance Division. Each Technical Division is headed by an Executive Engineer and the Finance Division is headed by Financial Controller. Each Division consists of four to seven Sub Divisions. Sub Division offices are headed by Assistant Engineer. There are forty one Sub Division offices and they act as the link between the Divisional office and the field offices consisting of Sections headed by Junior Engineers. Section office is the direct customer facing unit and plays a key role in consumer satisfaction. In addition to the O&M Sub Division, a Revenue Section headed by a Junior Accounts Officer exists to take care of all revenue related activities for the division.


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Puducherry

Figure 4: Organisational chart of PED¹

2.4 Operation and Maintenance Functions

a) Distribution Network:

In the existing set up, Distribution O&M is handled by Divisions - Urban, Rural North and Rural South for Puducherry region, Division – Cables & TTC for Yanam region, Division – SPM & Buildings for Mahe region and Division - Karaikal for Karaikal region. The main activities falling under O&M of distribution Divisions are:

¹ EE – Executive Engineer; FC – Financial Controller; AEE – Assistant Executive Engineer; AE – Assistant Engineer; OSD – Officer on Special Duty; LO – Labour Officer; SAO – Senior Accounts Officer; JAO – Junior Accounts Officer; SS – Stores Superintendent; APTS – Anti Power Theft Squad; WAP – Works and Pricing Section; MRT – Meter and Relay testing; FCC – Feeder Construction and Commercial; HTM – HT Meter Reading; LTM – LT Meter Reading

- Operation and Maintenance of 110/22-11 KV EHT Sub Stations
- Providing needed supply to consumers of various categories like domestic,
- Commercial, industry, (HT, LT) Street Lights, agriculture and others.
- Maintenance of quality power supply, which includes Breakdown and
- Preventive maintenance of DTRs, overhead lines and cables, managing
- Breakdowns and fuse off calls
- Accurate metering.
- Prompt billing.
- Efficient Collections.
- Customer Care and Customer Services.
- Planning for improvement works
- HT Meter reading (by JE)
- Identification of pilferage and theft.

The Urban O&M Division is additionally entrusted with the execution of RAPDRP – Part A SCADA project and Smart Grid Pilot Project.

b) Auto Sub-Stations:

In the existing set up, Operation and Maintenance of Auto Sub Stations is handled by Division – Auto SS and is headed by an Executive Engineer at the Division level. The division comprises of three 230/110 KV Sub-Stations at Villianur, Bahour and Thondamanatham. While the maintenance of the Sub-Stations is being attended by maintenance wing headed by an Asst. Executive Engineer, the operations of the Sub-Stations are being attended by shift duty wing headed by Assistant Engineer round the clock.

2.5 Other Functions

a) Division – Cables & TTC

It is the cable construction division responsible for planning, construction and augmentation works of underground cables for all the four regions. The division is headed by an Executive Engineer and there are two subdivisions for construction headed by Assistant Engineers. The Master Plan subdivision is responsible for planning of cable construction and Ring Main System (RMS) sub-division executes the cable construction works. The Technical Training Centre, the centre responsible for imparting training to the employees of the department, headed by an Assistant Executive Engineer falls under this division. The division is also looking after the execution of works under the schemes Integrated Power Development Scheme (IPDS) and Deen Dayal Grama Jyothi Yojana (DDUGJY) and cable works covered under R-APDRP Part B. VHF communication network is also maintained by

this division.

b) Division – MMC & MRT

It is responsible for Material Management and MRT. All procurement activities of major and minor materials are carried out by this division. In addition to this, all testing and validation of meters and testing of protection equipment is carried out by MRT. LTM Sub-division carries out the installation and testing of meters in the LT CT services. Issue of permission for grid connectivity of the Solar Power Plants in the UT of Puducherry is being dealt with this Division, apart from compliance of Renewable Power Obligations.

c) Division-EHV

It is responsible for all EHV construction activities (transmission lines and EHV sub stations), new 11 KV and 22 KV feeder construction and augmentation works, planning for extension of supply to new EHT services and maintenance of EHV lines in the UT of Puducherry. This division is also dealing with JICA loan proposals and execution of Part-B of R-APDRP. Works covered under Power System Development Fund (PSDF) is also being implemented by this division. The operation and maintenance of **System Control Centre (SCC)** is under the control of this division.

d) Division SPM & Buildings

It is responsible for repairing the distribution transformers, administration of workshop and electrical maintenance of Government buildings. The O&M sub-Division of Mahe is under this Division

e) Division V-Karaikal

It is responsible for the overall operation of the Karaikal region. This division handles the entire gamut of activities of the Karaikal region namely Operation & Maintenance, Construction and Building Maintenance.

f) Division - General

It is directly attached to the Head of the Department and is responsible for assisting the Head of the Department in technical matters, Budget Planning and Monitoring and the Issue of technical and work sanctions. This division also acts as the Public Relations Office. The Anti Power Theft Squad (APTS) functions under the control of this division. This division is dealing with the Regulatory Matters.

g) Financial Controller

He is responsible for all revenue and accounting activities of the Department.

Financial Controller is responsible for preparation of budget estimates, payment for power purchase and centrally procured items, CAG audit, Internal and external Audit, Issue and close of Work Orders and Issue of Work Adjustment bills. Stores Superintendent is responsible for stores administration, for the whole Department.

2.6 Human Resource Management

2.6.1 Manpower Planning

The responsibility towards maintenance of a highly efficient distribution system and the accountability towards discharge of the duties as a service provider have to be shared by the engineers and employees of the PED. The biggest asset of any organization is its work force. Their optimum performance can elevate its progress. At the same time, it is also true that the career growth of its employees is directly related to the growth of the organization. The Electricity Department has a technical work force of over 1848 employees of different ranks who perform multifaceted technical functions and duties, viz., maintaining power supply, metering, billing, revenue collections, customer services etc.

2.6.2 Staffing

a) Tech & Non-tech structuring and staffing

The total sanctioned employee strength of the department is 1985 of which 1575 belong to technical cadre and 410 belong to non-technical cadre. Technical cadre employees are not transferable outside pf department in accordance with the recruitment rules of PED. However, the employees of non-technical cadre are deployed in PED on deputation for a period of 1-3 years and are transferred back to the respective departments upon completion of their tenure.

b) Transferability

While all technical employees are transferable to any of the four regions, the department does not have any control over the appointment or transfer of ministerial employees.

2.6.3 Training

There is a need to ascertain the training of the existing human resource and to identify their core competencies with an aim to enhance their skills and finally place them in appropriate job positions. PED endeavours to conduct training at periodic intervals for capacity building of its manpower. For imparting internal training, PED is having a full-fledged Technical Training Centre, which conducts in-house training and also deputed

the technical officer/ staff to outside agencies for specialised training.

2.6.4 Safety of Employees

At Technical Training Centre of PED, classes are being conducted towards electrical and mechanical safety for the staffs with in-house trainees. Every year it is programmed to conduct safety class for 24 batches with 20 staff each.

2.6.5 Rationalization of Workforce

At present, PED is planning to rationalize its workforce to meet the enhanced expectation of the consumers and to fulfill its obligation to supply reliable and quality power. Efficiency improvement in consumer affairs, loss reduction, raising the level of billing and collection efficiency, better management at sectional level and optimum use of the available staff strength are some of the goals sought to be achieved by the rationalization of the work force. A proposal with respect the same has been sent to Ministry of Power, Government of India.

2.7 Initiatives to Improve the System (IT, Technological, Customer Services)

2.7.1 Smart Grid Pilot Project Programme)

Smart Grid Pilot project has been Implemented in the core town area of Puducherry under National Smart Grid Mission of GOI. It has been approved by the MOP at a cost of Rs.33.83 Crore.

POWER GRID has been appointed as a consultant for the project and M/s Dong Fang, China has executed the project.

Till now, Smart meters in 31,500 Nos. of services in various services, 611 Nos. of Data Concentrator Units have been installed and the Smart Control Centre has been completed.

50% of the project cost was borne by the GoI and the balance 50% of the cost has been invested by the executing agency and to be repaid in 60 equated instalments. The project has been completed and has become operational.

2.7.2 DELP Scheme (DSM based Efficient Lighting Programme)

The Electricity Department, Puducherry has an obligation to implement Demand Side Management projects in its area of service, in order to improve efficiency in use of energy by various stakeholders. Thus for strict compliance of the DSM regulations, the department had engaged the services of accredited Energy Service Companies (ESCOs) like M/s. EESL etc., for identification and implementation of DSM projects in UT of Puducherry.

As part of initiatives, towards achieving efficiency in energy use at consumer end, the Department has implemented the DSM based efficient lighting programme (DELP) in

the entire UT of Puducherry constituting all the four regions, with the technical and financial support of M/s. EESL Ltd., New Delhi.

The Investment required for implementation of the project is made by M/s. EESL and the EDP shall make payment to EESL to recover the investment made on a periodic basis (monthly) based on the accrued energy efficiency resource benefits. The annual payout to be made to M/s. EESL by EDP shall be recovered through the ARR and Tariff for the respective year.

Necessary approval of the Hon'ble JERC has been accorded for implementation of the scheme and to recover the annual payout to the investee M/s. EESL, New Delhi through the ARR.

Under this programme, three 7 W LED bulbs have been distributed to each household in exchange of good condition GLS lamp for each LED lamp and at subsidized price of Rs. 10 per LED lamp, aggregating to 6,09,251 LED Bulbs covering nearly 2,03,087 households in entire UT of Puducherry.

As per the terms of agreement, M/s. EESL shall replace the faulty LED bulbs at free of cost, throughout the contract period of Ten years.

Under this scheme, physical verification and monitoring of the performance of the LED bulbs distributed under DELP has to be conducted by third party such as BEE and certify the performance of the scheme. Accordingly, M/s. BEE has conducted the M&V survey and submitted the recommendation report.

As per the M&V survey report, the net energy savings per annum on account of implementation of this program is around 40 million units and the avoided generation capacity is 6 MW.

It was also reported that this program proved most beneficial to end users especially in rural areas where the bulbs in use contribute substantially to the power consumption.

As all accrued financial benefits under DELP program are passed on to the consumers, the tariff neutral position is achieved.

Apart, this program effectively contributes to the mitigation of climate change and protection of environment, on account of deemed reduction in emission of Carbondioxide (CO₂) to the tune of 40,000 tonnes per annum.

2.7.3 UJALA (Unnath Jyothi by Affordable LEDs for All)

In UT of Puducherry, the Electricity Department, prior to the launch of this programme for first time in the country, had implemented the DELP programme in the entire UT of Puducherry during the year 2014 itself through M/S EESL, New Delhi under DISCOM Cost recovery model. Three nos of 7 Watts LED bulbs had been distributed to each house hold aggregating to 6,09,251 nos. Covering nearly 2,03,087 households at subsidized rate of Rs. 10/- per bulb had been distributed. The net energy savings per annum on account of implementation of this programme is around 40 Million units

and avoided generation capacity of around 6 MW.

As the EESL is the Nodal Agency for this scheme of distribution of LED bulbs, 6,09,251 nos. of bulbs have been distributed in the year 2014 and the other models Viz. EMI model and upfront cost model were not taken up till 2017 and the bulbs distributed under DISCOM Cost recovery model have been accounted in the progress by the EESL and uploaded in the National UJALA portal.

Subsequently when all the UTs were directed to ensure 100 % coverage of identified villages under the above programme during the celebration of Gram swaraj Abhiyaan " (GSA) from 14th April 2018 and 5th May 2018 by Govt. Of India, M/S EESL was pressed to distribute LEDs. Accordingly 30,500 nos of 9 Watts LED bulb each costing Rs. 50 /- per bulb were distributed in the Puducherry region by the EESL. At Karaikal 25,000 nos of LED bulbs were also supplied at Rs 60/- per bulb by the EESL during September 2018 totalling to 55,500 bulbs .

Now as per the October 2021 UJALA progress uploaded in the NITI AAYOG portal, the total number of households is 3,65,007 and the total LED bulbs so far distributed is 6,64,751 nos(6,09,251 nos + 55,500 nos). This works out to an average number of LED bulbs per house hold is 1.82.

2.7.4 Conversion of conventional Street Lights by LED street lights:

On implementation of the scheme, it is expected that the annual energy consumption of the streetlights will be reduced by 50%. Till now, more than 10,000 streetlights have been converted to LED lights.

2.7.5 Technology Upgradation

As per the Commission's directive to upgrade transmission & distribution lines and substations with latest and advanced technology, PED has taken certain measures to ensure compliance with directive.

- Replacement of mechanical/ struck-up/ defective meters with electronic meters.
- Replacement of old oil switches with SF6.
- Energisation of energy efficient distribution transformers.
- Introduction of SCADA DMS.
- Introduction of aerial bunched conductors.
- Erection of section isolators.
- Installation of automatic power factor capacitors.

- Installation of smart meters.

2.7.6 Upgradation of the Billing Software:

To overcome the difficulties experienced in in-house developed, three-decade old billing software, PED had requested the National Informatics Centre to develop Meter Reading Billing and Collection web-based Software which has been operationalised now in Puducherry city. It is expected to cover the whole UT within next 2 months.

The performance of the software mainly depends on network bandwidth of servers, user computer at collection centres. Users can pay their bill through various online modes including net banking, BHIM, GPay etc. As of 2021, the online bill collection has been nearly 60%.

2.7.7 Anti- Power Theft Squad (ATPS)

In a move to strengthen the action on pilferage of energy and to comply with the Regulations and reduce T&D losses by revoking illegal connections, checking meter tampering and correctness of the energy meters, PED has formed two separate teams of engineers to inspect the consumer premises.

2.7.8 Promotion of Renewable Power

Under Phase-II Grid connected Solar programme of MNRE, the resident of Puducherry can set up a small grid -connected Solar power on roof of their household building for capacities ranging from 1KW to 10KW to generate electricity for their own use and excess for sale to the Electricity Department.

The subsidy @40% on Capital cost for the plant for installed capacity upto 3KW and 20% for installed capacity above 3KW and upto 10KW, will be provided by the Govt of India. The Electricity Department will provide the required technical support for the consumers. It is expected that the aggregate installed capacity of Solar Power plants on the residential roof top will be around 30MW.

Implementation of Renewable Energy project:

No.	Indicators	2020-21	2021-22 (up to Sept' 21)	Total
1	Installed Capacity of Roof Top Solar (MWp)	12.98	3.01	16.00
2	Electricity Generation from Roof Top Solar (MU)	10.46	7.41	18.00
3	Installed Capacity of Ground Mounted Solar (MWp)	10.00	-	10.00
4	Electricity Generation from Ground Mounted Solar (MU)	0.135	9.44	9.57

Installed Capacity : 26 MW

Peak demand : 480 MW
 % Peak met from RE : 5.41 %
 Proposed Roof Top Power: 30 MW

For purchase from Inter State Transmission System (ISTS) connected RE power agreement with M/s. Solar Energy Corporation of India Limited (SECI) and with M/s. NTPC have been signed as follows:

RE Power	Capacity
Wind power (M/s. SECI)	100 MW
Solar power (M/s. SECI)	50 MW
Wind power (M/s. SECI)	140.64 MW
Solar power (M/s. NTPC)	100 MW
TOTAL	390.64 MW

2.7.9 Smart Prepaid Metering Project in Puducherry

Implementation of Smart prepaid meters of entire consumer base of UT of Puducherry through PFCCL under RDSS scheme has been proposed on MISSION basis & the project is proposed to be completed during FY 2022-23. The project will be implemented on TOTEX mode by selecting Advance Metering Infrastructure service provider (AMISP) on competitive tender basis. PED need to pay the rate quoted by AMISP along with PFCCL overheads @8.5% on implementation cost & @2.5% FMS cost to PFCCL for entire contract period of 90 months.

PED may incur an indicative monthly payment of Rs. 80/- per meter/month for the above contract period.

2.8 Way Forward for PED

2.8.1 PED has been successfully supplying power to its consumers throughout the years, but there is much more that needs and can be done to provide power security to the people of UT of Puducherry. To achieve this, PED has to prioritise the following activities:

- Curb down the distribution losses to optimum level between 10%-11%.
- Achieve collection efficiency of 100%.
- 100% billing on the basis of actual meter reading and elimination of average billing.
- Incorporate centralized MIS system and improve information flow from sub-divisions to head office.
- Use of technological advance and computerization for improving the efficiency, accountability, information levels & consumer satisfaction.
- Introduce AMI for all revenue intensive consumers.

3. SWOT ANALYSIS

3.1 SWOT Analysis

3.1.1 SWOT analysis (or SWOT matrix) is a strategic planning technique used to help a person or organization identify the Strengths, Weaknesses, Opportunities, and Threats related to business competition or project planning.

3.1.2 The analysis of the strength, weakness, opportunities and threats as perceived by PED is summarized in the following figure:

Figure 5: SWOT Analysis of PED

STRENGTHS	WEAKNESS
• Availability of adequate power • Implementation of latest technologies • Robust system/network • Yearly and timely filing of Tariff petitions, Competitive Tariff and Simple & Robust Tariff Structure	• Inadequate availability of funds • Filling up of vacant post
OPPORTUNITIES	THREATS
• Strengthening of Infrastructure by Revamped Distribution Scheme • Availability of RE power at cheaper rates. • Setting up Robust Smart Grid Infrastructure • Connectivity of all regions with the SR Grid.	• Increase in cost of conventional power • Reduction in consumption of energy by Industries • Market Uncertainty

3.1.3 STRENGTHS:

- **Availability of adequate Power Supply:** PED for long has been able to supply uninterrupted power to its consumers thereby not letting its consumers subject to regular load shedding and has the capability to do so in the future.
- **Robust System/Infrastructure:** PED has invested in its system/network to make it robust and has been providing quality and reliable power supply to its consumers.

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- **Implementation of latest technologies:** Further, PED has been very proficient in adoption/implementation of new technologies and keeping the Distribution Losses at lower level over the last few years.
- **Yearly and timely filing of Tariff petitions, Competitive Tariff and Simple & Robust Tariff Structure:** PED has by very efficient in following the policies and Regulations of the Commission timely filing of tariff/true-up/APR petitions on yearly basis. Further, PED has been able to maintain lower tariffs as compared to the other utilities in the neighbouring States and the tariff structure is the one of the simplest and robust when compared to other utilities in the Country.

3.1.4 WEAKNESSES:

- **Inadequate availability of Funds:** PED being the government department needs budget allocation by the government for funds to incur any expenditure. Even availing of loan from the financial institutions for the development works of the Electricity Department is subject to overall borrowing limit of the Union Territory.
- **Filling up of vacant posts:** PED network, consumers and sales keep on increasing at a constant growth rate and to cater then a considerable amount of manpower is also required, especially for O&M and fault rectification purposes. However, there are a lot of sanctioned posts still vacant, which PED has not been able to fill up completely.

3.1.5 OPPORTUNITIES:

- **Strengthening of Infrastructure by availing Revamped Distribution Scheme:** The Government of India has approved the Revamped Distribution Sector Scheme (RDSS) The Scheme seeks to improve the operational efficiencies and financial sustainability of all DISCOMs/ Power Departments excluding Private Sector DISCOMs by providing conditional financial assistance to DISCOMs for strengthening of supply infrastructure. The assistance will be based on meeting pre-qualifying criteria as well as upon achievement of basic minimum benchmarks by the DISCOM evaluated on the basis of agreed evaluation framework tied to financial improvements. Implementation of the Scheme would be based on the action plan worked out for each state rather than a "one-size-fits-all" approach. The Scheme would be available till the year 2025-26. REC and PFC have been nominated as nodal agencies for facilitating implementation of the Scheme. The Scheme has a major focus on improving electricity supply for the farmers and for providing daytime electricity to them through solarization of agricultural feeders. A key feature of the Scheme is to enable consumer empowerment by way of prepaid Smart metering to be implemented in Public-Private-Partnership (PPP) mode. Smart meters would allow consumers to monitor their electricity

consumption on a routine basis instead of monthly basis, which can help them in usage of electricity as per their own needs and in terms of the resources available.

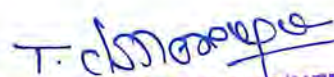
- **Availability of RE power at cheaper rates:** The recent competitive bidding for Renewable Energy sources especially for Solar and Wind, have discovered per unit cost as low as Rs. 2.50/unit. The present RE market is coming at par or even lower than the conventional power cost. PED is keeping track of this opportunity and shall try to avail the cheaper RE power to fulfil its RPO obligations and any excess power requirements.
- **Implementation of energy conservation schemes:** PED has associated with EESL to implement energy conservation schemes in the UT. There are a lot of opportunities that can be explored in the area for example, using all LED street lights, using energy efficient water/agricultural pumps etc. The following measures are proposed to be taken to encourage energy conservation, in addition to conversion of existing street lights into LED street lights.
 - i. Enforcing 10% cut on power consumption in Govt Buildings.
 - ii. Enforcing all new equipments to be of energy efficient / star rated.
 - iii. Energy audit of high consumption buildings such as Hospitals, Government offices etc.
 - iv. Creation of awareness on conservation of energy among public.
- **Setting up Robust Smart Grid Infrastructure:** PED has been the front runner in setting up a live smart grid pilot project to improve the distribution infrastructure. There is further scope for setting up a more robust smart infrastructure with adequate support from both the Central and State Government. PED has entered into a MoU with M/s Power Grid Corporation of India Limited wherein M/s Power Grid along with their associates/ collaborators would be responsible for establishment of pilot Smart Grid in Puducherry to jointly develop the Smart Grid Pilot Project in Puducherry. The project will mainly involve installation of advance metering infrastructure (AMI) with a Central Data Control Centre which will help both the consumer and the PED
- **Connectivity of all Regions to SR Grid:** The integration of the southern power grid with the national grid fulfils a long-felt need of consumers and state electricity utilities in the South. Now power can be purchased from any part of India without connectivity issues and at cheaper rates.

3.1.6 THREATS:

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- **Increase in Cost of Conventional Power:** PED relies on external source of power and the cost of generation has been increasing (primarily due to domestic fuel supply concerns and use of imported coal) which may lead to increase in tariffs for consumers. Further, the capital cost of new power plants has gone up substantially resulting in higher power tariff from new generating units both under central sector as well as private power generating companies. This shall cause hardship on its consumers and PED in no way wants to burden its consumers.
- **Reduction of Consumption of Industrial Consumers:** The domestic consumer base has been increasing at a faster pace than the industrial consumer base which may be a cause of concern as decrease in number of high paying consumer's (cross subsidising consumers) may affect revenue generation for the department.
- **Market Uncertainty:** The power sector has been very volatile in the last couple of years. With RE power costs reaching new lows, however projects not getting completed, PPAs being cancelled. Further, the convention thermal generating stations declaring NPAs with the stranded capacities, the future of power availability is uncertain.

3.1.7 The growth path for PED would be the key takeaways which have emerged from the SWOT analysis. While, there would be opportunities galore on the horizon, it would be only prudent on part of PED to first target the short-comings and overcome them. Simultaneously, it would also be necessary to start identifying areas which it intends to target in the short to medium term and which areas it intends to target in the long term. Targeting everything simultaneously would lead no-where.


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Puducherry

4. DEMAND & SALES ASSESSMENT

Demand and sales assessment is one of the most important aspects of the distribution business. There are many statistical approaches to project the demand and sales for the future years including the crudest form of CAGR method to the most advanced form of end use survey approach. In fact, CEA has been using partial end use method to project demand in different states. However, the technique adopted is mainly dependent of the kind of data that is available, nature of consumption and size of customer category.

Further, Demand and Sales Assessment is not a one-time exercise but needs to be constantly monitored against actual demand and updated for any major development or changes in other external drivers like policies, regulatory developments, industrial growth, changes in specific industry segments etc.

4.1 Regulatory Provisions for Sales Forecast

4.1.1 The Commission in the Regulation 8 of JERC (Multi Year Tariff) Regulations, 2021 has mentioned the methodology to be adopted for sales forecast in business plan. The relevant provisions of the JERC MYT Tariff Regulations, 2021 are extracted for reference as under:

"6. Values for Base Year

6.1 The values for the Base Year of the Control Period shall be determined on the basis of the audited accounts or provisional accounts of last three (3) Years, and other factors considered relevant by the Commission:

Provided that, in absence of availability of audited accounts or provisional accounts of last three (3) Years, the Commission may benchmark the parameters with other similar utilities to establish the values for Base Year:

Provided further that the Commission may change the values for Base Year and consequently the trajectory of parameters for Control Period, considering the actual figures from audited accounts.

6.2 The Commission may revisit the performance targets for the Control Period during the Mid-term Review, carried out in accordance with the Regulation 11.

8.6 Sales Forecast

a) The Distribution Licensee shall forecast sales for each Consumer category and sub-categories, at different voltage levels, for each Year of the Control Period in their Business Plan filings, for the Commission's review and approval;

b) The forecast shall be based on the actual demand of electricity in previous Years, anticipated growth in demand in coming Years, expected growth in the number of Consumers, changes in the pattern of consumption, target distribution losses and other relevant factors;

c) The Licensee shall indicate separately the sale of electricity to traders or another

Licensee and category wise sales to Open Access Consumers."

4.2 Approach for forecast of No. of Consumers, Connected Load and Sales for the Control Period

4.2.1 The petitioner has adopted the methodology mentioned by the Commission and has taken the base year as FY 2021-22. The values for the base year have been taken on the basis of audited numbers of FY 2017-18, FY 2018-19, FY 2019-20 & FY 2020-21. Further, compounded annual growth rate (CAGR) of past 3 years, 4 years, 5 years and 6 Years of each consumer category as per actual values has been forecasted to arrive at the figures for the control period FY 2022-23 to FY 2024-25.

4.3 Forecast of No. of Consumers, Connected Load and Sales

4.3.1 Based on the past data, the category wise data of audited numbers from FY 2015-16 to FY 2020-21, the CAGR of past 3 years, 4 years, 5 years and 6 years of each consumer category as per actual values are considered for the projections of no. of consumers for the control period is given in the table below:

Table 10: Historical Year on Year growth rate of No. of Consumers

Year -on- Year Growth of No. of Consumers						
Consumer Category/Year	FY 16/ FY 15	FY17/FY 16	FY 18/FY17	FY 19/FY 18	FY 20/FY 19	FY21/FY20
Domestic & Cottage	6.94%	2.28%	3.98%	3.13%	3.63%	2.98%
OHOB/ Life Line Services	0.00%	0.00%	-0.01%	0.00%	-75.21%	-6.36%
Commercial	10.09%	0.80%	3.60%	2.19%	2.93%	-1.25%
Agriculture	0.07%	0.67%	0.58%	0.48%	0.80%	0.00%
Public lighting	0.32%	0.39%	0.37%	0.46%	0.53%	0.43%
LT Industrial	1.66%	0.62%	-0.08%	1.67%	0.91%	-46.07%
Water tank	32.94%	17.70%	3.76%	0.72%	0.58%	473.68%
HT 1 (a) For contract demand up to 5000 kVA/Industrial/Commercial	5.10%	1.39%	-0.46%	-2.97%	1.42%	5.81%
HT 2 - Government & non-Industrial & non-Commercial	0.00%	13.21%	-28.33%	48.84%	6.25%	-7.35%
HT 3 - EHT Industries	0.00%	0.00%	-28.57%	40.00%	0.00%	14.29%
Electric Vehicle Charging Station	-	-	-	-	-	-
Hoarding/ Signboards	-	-	-	-	-	-


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Table 11: Summary of Category-wise No. of Consumers Growth Rate Considered for Projections

Category Wise No. of Consumers											
Consumer Category	Actuals						CAGR				CAGR Considered
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	6-Year	5-Year	4-Year	3-Year	
Domestic & Cottage	3,06,385	3,13,367	3,25,845	3,36,044	3,48,242	3,58,628	3.20%	3.43%	3.25%	3.31%	3.00%
OHOB /Life Line Services	35,539	35,539	35,537	35,537	8,808	8,248	-25.33%	-30.5%	-38.5%	-51.8%	0.00%
Commercial	51,674	52,087	53,962	55,145	56,760	56,050	1.64%	1.85%	1.27%	0.82%	1.85%
Agriculture	6,854	6,900	6,940	6,973	7,029	7,029	0.51%	0.46%	0.43%	0.40%	0.40%
Public Lighting	50,055	50,250	50,434	50,666	50,936	51,153	0.43%	0.45%	0.47%	0.48%	0.45%
LT Industrial + water Tank	6,556	6,616	6,616	6,725	6,786	4,386	-7.72%	-9.77%	12.81%	19.24%	0.50%
HT-1	433	439	437	424	430	455	1.00%	0.90%	1.35%	3.59%	1.00%
HT-2	53	60	43	64	68	63	3.52%	1.23%	13.58%	-0.78%	3.00%
HT-3	7	7	5	7	7	8	2.71%	3.39%	16.96%	6.90%	2.71%
EV Charging Station	-	-	-	-	-	-	-	-	-	-	
Hoarding /Sign Board	-	-	-	-	-	-	-	-	-	-	
Grand Total	4,57,556	4,65,265	4,79,819	4,91,585	4,79,065	4,86,020					

Table 12: Historical Year on Year growth rate of Connected Load

Year -on- Year Growth of Connected Load						
Consumer Category/Year	FY 16/ FY 15	FY17/FY 16	FY 18/FY17	FY 19/FY 18	FY 20/FY 19	FY21/FY20
Domestic & Cottage	4.28%	4.61%	4.61%	4.61%	4.61%	4.57%
OHOB/Life Line Services	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Commercial	5.12%	7.13%	8.63%	7.88%	7.88%	5.34%
Agriculture	0.00%	0.00%	0.00%	0.00%	0.00%	34.37%
Public lighting	0.45%	1.00%	1.01%	1.00%	1.00%	0.87%
LT Industrial+ Water Works	2.97%	1.97%	1.98%	1.98%	1.98%	1.26%
HT 1 (a) For contract demand up to 5000 kVA/Industrial/Commercial	3.17%	3.24%	3.30%	3.27%	3.27%	-37.55%
HT 2 - Government & non-Industrial & non-Commercial	10.00%	10.00%	10.00%	10.00%	10.00%	-37.20%
HT 3 - EHT Industries	4.99%	4.99%	5.04%	4.94%	-76.22%	21.56%
Electric Vehicle Charging Station	-	-	-	-	-	-
Hoarding/ Signboards	-	-	-	-	-	-

Table 13: Summary of Category-wise Connected Load (kW) Growth Rate Considered for

Projections

Connected Load (kW/kVA)											
Consumer Category	Actuals						CAGR				CAGR Considered
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	6-Year	5-Year	4-Year	3-Year	
Domestic & Cottage	4,84,510	5,06,829	5,30,206	5,54,648	5,80,218	6,06,734	4.60%	4.60%	4.60%	4.59%	4.60%
OHOB /Life Line Services	2,843	2,843	2,843	2,843	2,843	2,843	0.00%	0.00%	0.00%	0.00%	0.00%
Commercial	1,02,331	1,09,627	1,19,092	1,28,476	1,38,600	1,46,001	7.37%	7.43%	7.03%	6.60%	3.00%
Agriculture	44,654	44,654	44,654	44,654	44,654	60,000	6.09%	7.66%	10.35%	15.92%	0.50%
Public Lighting	5,998	6,058	6,119	6,180	6,242	6,296	0.98%	0.97%	0.96%	0.94%	0.97%
LT Industrial + water Tank	1,20,428	1,22,804	1,25,234	1,27,714	1,30,242	1,31,883	1.83%	1.80%	1.74%	1.62%	1.80%
HT-1	3,22,656	3,33,098	3,44,093	3,55,345	3,66,965	2,29,166	-6.61%	-8.93%	-12.7%	-19.7%	2.00%
HT-2	25,210	27,731	30,504	33,554	36,910	23,180	-1.67%	-4.38%	-8.75%	16.88%	1.00%
HT-3	1,09,695	1,15,167	1,20,972	1,26,946	30,185	36,694	-19.6%	-24.8%	-32.8%	-46.2%	10.00%
EV Charging Station	-	-	-	-	-	-	-	-	-	-	
Hoarding /Sign Board	-	-	-	-	-	-	-	-	-	-	
Grand Total	12,18,325	12,68,811	13,23,717	13,80,360	13,36,859	12,42,798					

4.3.2 PED Submits that the actual energy sales for FY 2020-21 was 2518 MU. It is submitted that the Hon'ble Commission has analysed past sales trend and approved the revised estimates for sales of 2599 MU for FY 2020-21 in Tariff Order dated 7th April 2021. However, PED would further like to submit that in FY 2020-21, the economic and commercial activities were affected due to outbreak of COVID-19 pandemic in March 2020 and thus, the energy sale in FY 2020-21 was very less compared to the previous years. Therefore PED has not considered sales for FY 2020-21 as the base as FY 2020-21 is an exception year wherein the sales was affected due to COVID-19 pandemic and thus considering the final year for computing the CAGR would not provide realistic growth rate.

4.3.3 PED has computed 6-Year, 5 Year, 4-year, and 3-year CAGR by considering the final year as FY 2019-20 and based on the reasonableness, has adopted the CAGR for each category to arrive at the estimated sales for the base year of FY 2021-22.

Table 14: Historical Year on Year growth rate Sales

Year -on- Year Growth of Sales						
Consumer Category/Year	FY 16/ FY 15	FY17/FY 16	FY 18/FY17	FY 19/FY 18	FY 20/FY 19	FY21/FY20
Domestic & Cottage	6.26%	3.68%	3.35%	-1.62%	7.91%	4.99%
OHOB/ Line Services	0.00%	2.10%	0.29%	0.01%	-65.83%	0.00%

Business Plan for the Control Period FY 2022-23 to FY 2024-25

Year -on- Year Growth of Sales						
Consumer Category/Year	FY 16/ FY 15	FY17/FY 16	FY 18/FY17	FY 19/FY 18	FY 20/FY 19	FY21/FY20
Commercial	8.66%	6.53%	2.60%	-1.65%	-4.83%	-26.69%
Agriculture	0.00%	0.49%	0.58%	3.91%	2.21%	-1.95%
Public lighting	0.00%	-6.78%	1.01%	12.66%	-10.84%	-11.63%
LT Industrial	3.07%	-9.38%	-3.40%	-15.83%	-4.25%	-10.38%
Water tank	3.07%	4.24%	0.40%	-6.89%	10.77%	-9.60%
Temporary supply - LT&HT	14.38%	14.29%	-4.25%	6.01%	-41.26%	-7.13%
HT 1 (a) For contract demand up to 5000 kVA/Industrial/Commercial	1.91%	5.85%	-1.14%	4.15%	0.87%	-11.84%
HT 2 - Government & non-Industrial & non-Commercial	7.22%	3.37%	1.80%	4.62%	4.55%	-22.55%
HT 3 - EHT Industries	-16.15%	-3.37%	26.23%	27.42%	-1.06%	0.44%
Electric Vehicle Charging Station	-	-	-	-	-	-
Hoarding/ Signboards	-	-	-	-	-	-

Table 15: Summary of Category-wise Sales/Demand Growth Rate Considered for Projections

Category Wise Sales (MU)											
Consumer Category	Actuals						CAGR				CAGR Considered
	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	6-Year	5-Year	4-Year	3-Year	
Domestic & Cottage	635.2	675.0	699.8	723.3	711.6	767.9	3.87%	3.27%	3.14%	3.04%	2.50%
OHOB /Life Line Services	10.0	10.0	10.2	10.2	10.2	3.5	-18.94%	-23.08%	-30.01%	-41.54%	0.00%
Commercial	182.2	198.0	210.9	216.4	212.9	202.6	2.14%	0.57%	-1.34%	-3.25%	0.57%
Agriculture	57.0	57.0	57.3	57.6	59.9	61.2	1.43%	1.78%	2.22%	3.05%	0.50%
Public Lighting	26.0	26.0	24.2	24.5	27.6	24.6	-1.11%	-1.38%	0.48%	0.22%	0.00%
LT Industrial	164.1	169.1	153.2	148.0	124.6	119.3	-6.17%	-8.35%	-8.01%	-10.23%	2.00%
water Tank	34.8	35.9	37.4	37.6	35.0	38.8	2.16%	1.93%	1.17%	1.56%	1.93%
Temporary supply - LT&HT	6.1	7.0	8.0	7.7	8.1	4.8	-4.86%	-9.14%	-15.83%	-21.09%	2.00%
HT-1	875.3	892.0	944.2	933.4	972.1	980.6	2.30%	2.39%	1.27%	2.49%	1.27%
HT-2	56.0	60.0	62.0	63.1	66.1	69.1	4.30%	3.58%	3.65%	4.59%	3.58%
HT-3	319.6	268.0	259.0	326.9	416.6	412.1	5.22%	11.36%	16.75%	12.28%	2.00%
EV Charging Station	-	-	-	-	-	-	-	-	-	-	
Hoarding /Sign Board	-	-	-	-	-	-	-	-	-	-	
Grand Total	2,366.3	2,398.0	2,466.3	2,548.8	2,644.5	2,684.3					

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Domestic Consumers:

With increasing electrification levels, enhanced standard of living and rapid urbanization in Puducherry, energy sales in Domestic category is slated to increase at a steady rate. There has been an increasing trend in sales, connected load and no. of consumers of domestic category on y-o-y basis. While preparation of the projections, PED has taken a conservative growth rate of 2.50% for sales projections seems to be prudent at the present scenario. For projection of number of consumers, 5-Year CAGR growth rate of 3.00% has been considered accordingly.

OHOB Consumers/Life Line Services:

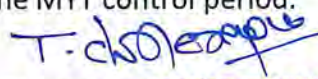
The number of consumers in the one house one bulb (OHOB)/ Life line Services category is not expected to grow as PED plans on giving no new OHOB connections. The number of consumers in the Life line services category is not expected to grow, as more and more consumers are shifting from this category to LT Domestic category due to increased consumption. Therefore PED has not considered any growth in the sales and consumers of the MYT Control Period. So, the number of consumers and sales are kept the same as FY 2020-21 for the entire MYT control period of FY 2022-23 to FY 2024-25.

Commercial Consumers:

Commercial Category has been showing a marginal decline in sales for the year FY 2018-19 and FY 2019-20, however there is also a marginal increase in no. of consumers during the same period. Puducherry, being a tourist destination the demand has been expected to increase, but due to COVID-19 pandemic which has restricted tourists to travel across Puducherry the growth in the tourism activities will be lower than expected. Further based on the calculated CAGR, a growth rate of 1.85% (5-yr CAGR) for the number of consumers and 0.57% (5-yr CAGR) for consumption has been considered for projection for the MYT control period.

Agriculture Consumers:

It is observed that in the recent years, a very minimal increase in consumption in the agricultural category. The 3/4/5/6 year CAGR growth rate of sales have been observed to be in the range of ~3%-1.43%. Further 3/4/5/6 year CAGR growth rate of No. of consumers have been observed to be in the range of ~0.46%-0.59%. It is expected that the consumption and no. of consumers of this category to remain stagnant in the upcoming period. Therefore a conservative growth rate of 0.40% for Other Farmers and Nil for Small farmer has been considered for the projection of number of consumers for the MYT Control Period. Further a minimal growth rate of 0.50% for sales has been considered for projection for the MYT control period.


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Street Lighting:

The existing conventional streetlights are converted into highly reliable energy efficient LED street lights and to set up a computerized control and monitoring centre introducing smart solution in street lighting. It is expected that the annual energy consumption of the streetlights will be reduced by 50%. So in this regard PED has considered NIL growth in the sales for projection for MYT Control Period, Moreover it is estimated that the consumption shall drop to 17.5 MU at FY 2022-23. Further based on the calculated CAGR, a growth rate of 0.45% (5-yr CAGR) for the number of consumers has been considered for projection for the MYT control period.

LT Industrial and Water Tanks:

It is observed that the some of the LT Industries were been defunct and after the reconciliation of functional LT Industrial the No. of consumers are recorded as 3584 as on FY 2020-21. On further reconciliation of No. of consumers under water tank category it has been recorded as 802 for FY 2020-21. Therefore a nominal growth rate of 0.50% has been considered for projection for the MYT control period.

With regard to sales of the LT Industrial category the year-on year growth rate has been in decreasing trend and where as in the case of water tanks the sales have followed an increasing trend however there is dip in the FY 2018-19.

In view of above a conservative growth rate of 2.00% for sales towards LT Industries has been considered and calculated CAGR, a growth rate of 1.93% (5-yr CAGR) for the sales towards water tank has been considered for projection for the MYT control period.

Temporary Supply:

Temporary supply has seen negative growth since last 5 years. So, PED has considered conservation growth rate of 2.00% in sales for the control period. However as the temporary connections do not follow any particular pattern and it may increase or decrease on year on year basis.

HT-1 (Industrial & Commercial):

The year on year growth of HT-1 consumer category follows an increasing trend however in the FY 2020-21 due to economic slowdown in the country, most of the sectors have taken a hit and the consumption has decreased due to shutdown of few plants and running of plants at low operational levels. Considering the improvement in the present economic condition whereby IPP data and inflation data are favourable, the situation is expected to improve over the next few years. So the petitioner has considered calculated CAGR, a growth rate of 1.27% (4-yr CAGR) in the consumption and growth rate of 1.00% (6-yr CAGR) in the number of consumer for the MYT control

Period. With regard to load growth projections, PED has considered a growth rate of 2.00%.

HT-2 (State and Central Govt. Establishments):

The HT-2 category of consumers is expected to grow at a rate of 3.00%. The consumption in this category is expected to grow with the infrastructure development such as water works and sewage treatment plants. So a reasonable growth rate of 3.58% (5-yr CAGR) in sales is considered for this category of consumer for the MYT control period. The load growth projections are considered at growth rate of 1.00%.

HT-3 (Industrial Extra High Tension):

Based on the historical trends, the petitioner on a has considered calculated CAGR of growth of 2.71% (6- yr CAGR) in no of consumer to be added to the system during the control period, however a nominal growth in consumption is considered at the growth rate of 2.00%. . The load growth projections are considered at growth rate of 10.00%. Since the EHT category has limited no. of consumers, no increase in contracted demand after FY 2021-22 has been considered.

4.4 Projected No. of Consumers, Connected Load and Sales for the MYT Control Period

4.4.1 Based on the above assumptions of growth rate, the projection for the sales/ consumption and number of consumers during the control period is given below.

Table 16: Projection of Number of Consumers for the MYT Control Period

Consumer Category	No. of Consumers			
	Base Year	Projection		
	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Domestic & Cottage	3,69,387	3,80,468	3,91,882	4,03,639
OHOB /Life Line Services	8,248	8,248	8,248	8,248
Commercial	57,087	58,143	59,219	60,315
Agriculture	7,053	7,078	7,102	7,127
Public Lighting	51,381	52,923	54,510	56,146
LT Industrial + water Tank	4,408	4,430	4,452	4,474
HT-1 Industrial and commercial	460	464	469	473
HT-2 Government & non-Industrial & non-Commercial	65	67	69	71
HT 3 - EHT Industries	8	8	9	9
EV Charging Station	-	-	-	-
Hoarding /Sign Board	-	-	-	-
Grand Total	4,98,097	5,11,829	5,25,960	5,40,501

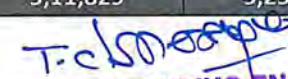

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Table 17: Projection of Connected Load during the MYT Control Period

Consumer Category	Connected Load(kW/KVA)			
	Base Year	Projection		
	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Domestic & Cottage	634647	663845	694386	726332
OHOB /Life Line Services	2843	2843	2843	2843
Commercial	150381	154893	159539	164326
Agriculture	60300	60602	60905	61209
Public Lighting	6357	6419	6481	6544
LT Industrial + water Tank	134256	136671	139130	141633
HT-1 Industrial and commercial	233749	238424	243193	248057
HT-2 Government & non-Industrial & non-Commercial	23412	23646	23882	24121
HT 3 - EHT Industries	40363	40363	40363	40363
EV Charging Station	-	-	-	-
Hoarding /Sign Board	-	-	-	-
Grand Total	12,86,309.4	13,27,706.1	13,70,722.9	14,15,428.2

Table 18: Projection of Consumption during the MYT Control Period

Consumer Category	Consumption (MU)			
	Base Year	Projection		
	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Domestic & Cottage	806.72	826.89	847.56	868.75
OHOB /Life Line Services	3.50	3.50	3.50	3.50
Commercial	204.88	210.00	215.25	220.63
Agriculture	61.71	61.75	62.06	62.37
Public Lighting	19.00	17.50	17.50	17.50
LT Industrial	124.11	126.59	129.12	131.71
Water Tank	40.28	41.06	41.85	42.66
Temporary supply - LT&HT	4.96	5.06	5.16	5.27
HT-1 Industrial and commercial	1005.59	1018.35	1031.28	1044.36
HT-2 Government & non-Industrial & non-Commercial	74.10	76.75	79.50	82.35
HT 3 - EHT Industries	428.79	437.36	446.11	455.03
EV Charging Station	-	-	-	-
Hoarding /Sign Board	-	-	-	-
Grand Total	2,774	2,825	2,879	2,934

4.5 Distribution Loss Target

- 4.5.1 The distribution loss trajectory has proposed by PED considering that the optimal distribution loss levels of PED, it finds it technically difficult to further reduce the transmission and distribution loss.

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Table 19: Actual Distribution Losses

FY 2018-19	FY 2019-20	FY 2020-21
13.00%	12.75%	12.00%

4.5.2 Efforts are being taken to reduce these losses further and implementation of Revamped Distribution schemes is anticipated to reduce the losses accordingly the proposed distribution loss reduction trajectory proposed by PED for the control period is mentioned below.

Table 20: Distribution Loss Reduction (%) Trajectory for the Control Period

	Base Year		Projections	
	FY2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Distribution Loss %	11.50%	11.00%	10.75%	10.50%

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5. POWER PURCHASE PLAN

The petitioner must arrange the power requirement of its distribution license area. In the previous section the projected sales and the demand requirement for the license area has been arrived at and based on the same, the power requirement for the control period has been discussed in this chapter.

5.1 Energy Requirement

5.1.1 Based on the energy sales and distribution loss trajectory forecasted for the control period, the petitioner requests the Hon'ble Commission to approve the proposed energy balance for the control period based on the above projections.

Table 21: Energy Balance for the MYT Control Period

Energy Requirement					
Sr. No.	Particulars	Base Year	Projections		
		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
1	Retail Sales to consumers (MU)	2773.64	2824.83	2878.90	2934.13
2	T&D Losses (%)	11.50%	11.00%	10.75%	10.50%
3	T&D Losses (MU)	360.42	349.14	346.76	344.23
4	Total Energy Requirement at Puducherry periphery (MU)	3134.06	3173.96	3225.66	3278.36

5.2 Power Purchase Plan

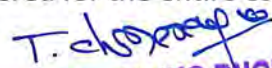
5.2.1 In this section, the petitioner has presented the total power purchase cost arising out of the power procurement plan being proposed for the control period. The power requirement for the control period would be met from the following sources:

- Central Generating Stations
- PPCL
- Renewable Energy Tie-ups

5.2.2 Following assumptions have been considered for projecting the quantum and cost of power purchase:

5.3 Share Allocation:

5.3.1 The petitioner has considered the firm allocation and allocation from the unallocated quota from the above stations as per the notification of the Southern Region Power Committee vide SRPC Order No: No. SRPC/SE(O)/54/UA/2021-22/ dated 28.06.2021. Refer **Annexure 4** has been considered for calculation of revised projections of base year FY 2021-22. The same has been considered for the entire control period without any variations.


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5.4 Power Purchase from New Stations:

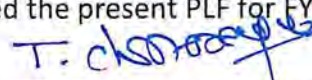
- 5.4.1 The petitioner envisages supply from 150 MW of solar power and 240 MW from wind power sources.
- 5.4.2 PED submits that it has executed a Power Sale Agreement (PSA) on 24th October 2019 with SECI for Procurement of 50 MW Solar Power (Tranche II) for 25 years at a fixed tariff for Rs. 2.44/kWh plus trading margin of Rs. 0.07/kWh for fulfilment of Solar RPO. Accordingly, PED had filed a petition before the Hon'ble Commission for approval of purchase of solar Power capacity of 50 MW and adoption of tariff. The Hon'ble Commission vide its order dated 09th September 2021 has accorded its approval for adoption of said PSA.
- 5.4.3 PED submits that it has executed a Power Sale Agreement (PSA) on 05th February 2019 with SECI for Procurement of 100 MW Wind Power (Tranche V) for 25 years at a fixed tariff for Rs. 2.77/kWh plus trading margin of Rs. 0.07/kWh for fulfilment of Non-Solar RPO. Accordingly, PED had filed a petition before the Hon'ble Commission for approval of purchase of wind Power capacity of 100 MW and adoption of tariff. The Hon'ble Commission vide its order dated 09th September 2021 has accorded its approval for adoption of said PSA.
- 5.4.4 PED submits that it has executed a Power Sale Agreement (PSA) on 21st May 2019 with SECI for Procurement of 140.64 MW Wind Power (Tranche VIII) for 25 years at a fixed tariff for Rs. 2.84/kWh plus trading margin of Rs. 0.07/kWh for fulfilment of Non-Solar RPO. Accordingly, PED had filed a petition before the Hon'ble Commission for approval of purchase of wind Power capacity of 140.64 MW and adoption of tariff. The Hon'ble Commission vide its order dated 09th September 2021 has accorded its approval for adoption of said PSA.
- 5.4.5 Further PED has also executed a Power Sale Agreement (PSA) with NTPC for Procurement of 100 MW Solar Power for 25 years at a fixed tariff for Rs. 2.67/kWh for fulfilment of Non-Solar RPO.

Table 22: Future Power Allocation/PPA with Renewable Projects (MW)

Sr.	Renewable Power Projects	Capacity (MW)	Estimated date of Power Supply
1	SECI Solar (Tranche II)	50	Oct 2022
2	NTPC Solar	100	Oct 2022
3	SECI Wind Power (Tranche V)	100	Oct 2022
4	SECI Wind Power (Tranche VIII)	140.64	Oct 2022

5.5 Plant Load Factor for Stations:

- 5.5.1 Since the present scenario for the conventional power stations is very volatile and competitive, hence, the past data cannot be relied upon for the correct picture. Accordingly, the petitioner has considered the present PLF for FY 2021-22 (H1) as per


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the notification of the Southern Region Power Committee vide SRPC Order No: No. SRPC/SE-1/4(REA)/2021/ dated 22.10.2021(Refer Annexure 45). The same PLF has been considered for the entire control period.

- 5.5.2 For PPCL, the normative PLF as approved in the Tariff Order for FY 2021-22 has been considered for the entire control period.

5.6 Fixed Charges:

- 5.6.1 The Hon'ble CERC had notified the tariff Regulations, 2019, dated 7th March 2019, however the Hon'ble CERC has not issued any tariff orders for the control period FY 2020-24 of the central generating station. Hence the Fixed costs of FY 2021-22, has been calculated based on the H1 figures of FY 2021-22 and considered for calculation of revised projections of base year FY 2021-22 for respective Central Generating Stations and PPCL. Further the projections has been done with an escalation of 2% for purpose of estimation of the fixed charges for the control period.

5.7 Variable Charges:

- 5.7.1 The petitioner has considered the actual per unit variable costs of FY 2021-2 H1 and has calculated the revised projections of base year FY 2021-22 w.r.t to power purchase projections for respective Central Generating Stations and PPCL. Further, y-o-y escalations of 4% has been considered during the control period.

5.8 Principles of MoD:

- 5.8.1 The Petitioner has considered the nuclear plants as must run and has not subjected them to merit order dispatch. Also, PPCL and Renewable power plants have been considered as must run and not subject to merit order principles.
- 5.8.2 For determining the power purchase cost, merit order dispatch principles have been applied. The must-run stations have been assumed at the top of the merit order and variable cost incurred for meeting the energy requirement within the UT has been calculated from the plants at the top of the merit order.
- 5.8.3 Fixed Charges from all the generating stations (irrespective of the merit order) have been considered for arriving at the power purchase cost.

5.9 UI Over-drawal/ Under-drawal:

- 5.9.1 As per the merit order principles adopted for estimating the energy requirement for the control period, surplus sale of power has been considered for the control period and power purchase corresponding to meeting the requirement. The UI over-drawal has not been considered for the control period. Further, the UI over-drawal/ under-

drawal quantum and amount would be submitted at the time of true-up based on the actual performance during the year based on the actual UI bills.

5.10 PGCIL losses:

5.10.1 The actual losses of FY 2019-20 is 2.43%. In reference to the same the PGCIL losses of 2.50% have been considered for the base year and the entire control period without any escalation. For PPCL and Renewable power the external losses have been considered as nil.

5.11 Transmission Charges:

5.11.1 The petitioner has considered the actual transmission charges for FY 2020-21 and has accordingly calculated the transmission charges per unit for PGCIL and has considered the same per unit charges for the entire control period without any escalations.

5.12 Renewable Purchase Obligations

5.12.1 As per JERC (Procurement of Renewable Energy) Regulations, 2010 clause 1 sub clause (1):

"Each distribution licensee shall purchase electricity (in kWh) from renewable energy sources, at a defined minimum percentage of the total consumption of all the consumers in its area during a year."

However the Hon'ble Commission has not defined the RPO trajectory for the MYT Control Period FY 2022-23 to FY 2024-25.

5.13 Energy Availability

Based on the above assumptions, ED-Goa has considered projection on quantum of power in MU's for MYT control Period FY 2022-23 to FY 2021-22. The following table shows the Energy availability for the control period.

Table 23: Energy Availability for the MYT Control Period

Energy Availability					
Sr. No.	Particulars	Base Year	Projections		
		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
1	Total Power Scheduled/ Purchased				
	Total Schedule Billed Drawal from firm sources	3012.65	3012.65	3012.65	3012.65
	Add: Overdrawal	0.00	0.00	0.00	0.00
	Add: Power purchase from other sources	0.00	0.00	0.00	0.00
	Less: Underdrawal	0.00	0.00	0.00	0.00
	Less: Power diverted to Exchange	0.00	406.26	766.41	712.36

Business Plan for the Control Period FY 2022-23 to FY 2024-25

Energy Availability					
Sr. No.	Particulars	Base Year	Projections		
		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
	Total	3012.65	2606.38	2246.24	2300.29
2	PGCIL Losses - %	2.50%	2.50%	2.50%	2.50%
	PGCIL Losses - MUs	75.32	65.16	56.16	57.51
3	Power Purchased from Renewable Sources				
	Solar	0.00	118.26	236.52	236.52
	Non-Solar	0.00	284.58	569.16	569.16
	Total	0.00	402.84	805.68	805.68
4	Total Power Purchased within Puducherry				
	PPCL	229.90	229.90	229.90	229.90
	Total	229.90	229.90	229.90	229.90
5	Total Power Purchase availability after PGCIL Losses	3167.23	3173.96	3225.66	3278.36


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Business Plan for the Control Period FY 2022-23 to FY 2024-25

Table 24: Quantum and Cost of Power Purchase for the MYT Control Period

Sr. No.	Source	Capacity (MW)	Firm allocation to Licensee		PAF (%)	PLF (in %)	Gross Generation (MU)	Aux consumption (%)	Net Generation (MU)	Base Year Projections FY 2021-22	Power Purchase (MUs)		
			%	MW							FY 2022-23	FY 2023-24	FY 2024-25
A	Central Sector Power Stations												
	I												
	NTPC	5,600		213.24					29,736.88	1,159.11	1,159.11	1,159.11	1,159.11
	RSTPS Stage I & II	2,100	4.70	98.70	85%	76%	11,916	6.92%	11,091	521.29	521.29	521.29	521.29
	RSTPS Stage -III	500	4.96	24.81	85%	88%	3,269	6.01%	3,073	152.47	152.47	152.47	152.47
	Talcher Stage- II	2,000	3.68	73.63	85%	81%	12,060	6.09%	11,325	416.96	416.96	416.96	416.96
	Simhadri Stage- II	1,000	1.61	16.10	85%	61%	4,543	7%	4,247	68.38	68.38	68.38	68.38
II	NLC	2,390		202.35			-		-	1,044.89	1,044.89	1,044.89	1,044.89
	NLC TPS II Stage I	630	12.21	76.93	85%	82%	3,849	10%	3,477	424.57	424.57	424.57	424.57
	NLC TPS II Stage II	840	3.66	30.74	85%	82%	5,106	10%	4,593	168.09	168.09	168.09	168.09
	NLC TPS I (Expn)	420	3.93	16.51	85%	94%	2,948	9%	2,680	105.31	105.31	105.31	105.31
	NLC TPS II (Expn)	500	3.93	19.65	85%	47%	1,752	16%	1,478	58.07	58.07	58.07	58.07
	New NLC TS-I (NNTPS)	1,000	5.85	58.52	85%	72%	5,356	8%	4,936	288.85	288.85	288.85	288.85
III	NPCIL	3,320		117.03			-		-	583.49	583.49	583.49	583.49
	MAPS	440	1.89	8.32	85%	48%	1,574	10%	1,417	26.80	26.80	26.80	26.80
	KAPS Stage I	440	4.59	20.20	85%	95%	3,097	10%	2,788	127.95	127.95	127.95	127.95
	KAPS Stage II	440	4.14	18.21	85%	95%	3,097	10%	2,788	115.36	115.36	115.36	115.36
	Kudankulam U1	1,000	3.68	36.80	85%	67%	4,953	10%	4,458	164.05	164.05	164.05	164.05
	Kudankulam U2	1,000	3.35	33.50	85%	67%	4,953	10%	4,458	149.34	149.34	149.34	149.34
IV	Others	2,500		58.88			-		-	225.16	225.16	225.16	225.16
	TNEB (Pondy)			-			-		-	-	-	-	-

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Business Plan for the Control Period FY 2022-23 to FY 2024-25

Sr. No.	Source	Capacity (MW)	Firm allocation to Licensee		PAF (%)	PLF (in %)	Gross Generation (MU)	Aux consumption (%)	Net Generation (MU)	Power Purchase (MUs)			
										Base Year Projections	Projections		
			%	MW						FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
	TNEB (Karaikal)			-			-		-	-	-	-	-
	KSEB			-			-		-	-	-	-	-
	Vallur Thermal Project (NTECL)	1,500	1.83	27.48	85%	57%	6,390	10%	5,781	105.89	105.89	105.89	105.89
	NTPL (Tuticorin)	1,000	3.14	31.40	85%	55%	4,101	7%	3,798	119.27	119.27	119.27	119.27
V	UI									-	-	-	-
	Over Drawl												
	Under Drawl												
VI	Open Market									-	(406.26)	(766.41)	(712.36)
	IEX Purchase												
	IEX Sale										406.26	766.41	712.36
	Traders												
VI	Open Access									-	-	-	-
VII	Renewable Sources	391						-	806	-	402.84	805.68	805.68
	Solar									-	118.26	236.52	236.52
	SECI Solar Tranche II -50 MW	50	100	50.00		18%	79		79		39.42	78.84	78.84
	NTPC Solar	100	100	100.00		18%	158		158		78.84	157.68	157.68
	Non-Solar									-	284.58	569.16	569.16
	SECI Wind Tranche V 100 MW	100	100	100.00		27%	237		237		118.26	236.52	236.52
	SECI Wind Tranche VIII 140.64 MW	140.64	100	140.64		27%	333		333		166.32	332.64	332.64

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Business Plan for the Control Period FY 2022-23 to FY 2024-25

Sr. No.	Source	Capacity (MW)	Firm allocation to Licensee		PAF (%)	PLF (in %)	Gross Generation (MU)	Aux consumption (%)	Net Generation (MU)	Power Purchase (MUs)			
			Base Year Projections							Projections			
			%	MW						FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
	Solar REC												
	Non-Solar REC												
B	Within State Generations	33								229.90	229.90	229.90	229.90
I	PPCL	33	100	33	100%	85%	242	5%	230	229.90	229.90	229.90	229.90
C	OTHER CHARGES												
	PGCIL Transmission Charges, Wheeling & Other Charges												
	Power purchase expenses for prior period												
	Sale to TANGEDCO												
	Adjustments Bills / Debit Notes / Credit Notes for prior period												
D	Additional Income												
E	Total	14,233	-	623.99		-				3,242.54	3,239.12	3,281.81	3,335.86


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Business Plan for the Control Period FY 2022-23 to FY 2024-25

Table 25: Quantum and Cost of Power Purchase for the MYT Control Period

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Business Plan for the Control Period FY 2022-23 to FY 2024-25

Sr. No.	Source	Power Purchase Cost - Variable Cost (VC) (Rs. Cr)				Power Purchase Cost - Fixed Cost (FC) (Rs. Cr)				Total Power Purchase Cost (Rs. Cr)			
		Base Year Projections		Projections		Base Year Projections		Projections		Base Year Projections	Projections		
		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25		FY 2022-23	FY 2023-24	FY 2024-25
IV	Others	70.83	73.67	76.61	79.68	76.92	78.45	80.02	81.62	147.75	152.12	156.64	161.30
	TNEB (Pondy)									-	-	-	-
	TNEB (Karaikal)					-	-	-	-	-	-	-	-
	KSEB					-	-	-	-				
	Vallur Thermal Project (NTECL)	34.63	36.01	37.45	38.95	41.46	42.29	43.14	44.00	76.09	78.30	80.59	82.95
	NTPL (Tuticorin)	36.21	37.65	39.16	40.73	35.45	36.16	36.88	37.62	71.66	73.82	76.05	78.35
V	UI	-	-	-	-	-	-	-	-	-	-	-	-
	OverDrawl												
	Under Drawl												
VI	Open Market	-	(89.38)	(168.61)	(156.72)	-	-	-	-	-	(89.38)	(168.61)	(156.72)
	IEX Purchase												
	IEX Sale		89.38	168.61	156.72						89.38	168.61	156.72
	Traders										-	-	-
VI	Open Access	-	-	-	-	-	-	-	-	-	-	-	-
VII	Renewable Sources	-	112.93	225.86	225.86	-	-	-	-	-	112.93	225.86	225.86
	Solar									-	-	-	-
	SECI Solar Tranche II -50 MW		9.89	19.79	19.79	-					9.89	19.79	19.79
	NTPC Solar		21.05	42.10	42.10						21.05	42.10	42.10


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 -cum-HOD
 Electricity Department
 Puducherry

Business Plan for the Control Period FY 2022-23 to FY 2024-25

Sr. No.	Source	Power Purchase Cost - Variable Cost (VC) (Rs. Cr)				Power Purchase Cost - Fixed Cost (FC) (Rs. Cr)				Total Power Purchase Cost (Rs. Cr)			
		Projections			Base Year Projections	Projections			Base Year Projections	Projections			
		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
	Non-Solar									-	-	-	-
	SECI Wind Tranche V 100 MW		33.59	67.17	67.17	-					33.59	67.17	67.17
	SECI Wind Tranche VIII 140.64 MW		48.40	96.80	96.80	-					48.40	96.80	96.80
	Solar REC										-	-	-
	Non-Solar REC										-	-	-
B	Within State Generations	45.45	47.27	49.16	51.12	33.21	33.88	34.55	35.25	78.66	81.14	83.71	86.37
I	PPCL	45.45	47.27	49.16	51.12	33.21	33.88	34.55	35.25	78.66	81.14	83.71	86.37
C	OTHER CHARGES					92.46	80.02	68.96	70.62	92.46	80.02	68.96	70.62
	PGCIL Transmission Charges, Wheeling & Other Charges					92.46	80.02	68.96	70.62	92.46	80.02	68.96	70.62
	Power purchase expenses for prior period												
	Sale to TANGEDCO												
	Adjustments Bills / Debit Notes / Credit Notes for prior period												
D	Additional Income												
E	Total	855.97	913.76	983.07	1,031.99	457.20	452.05	448.44	457.69	1,313.18	1,365.82	1,431.51	1,489.68


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6. CAPITAL EXPENDITURE

The distribution network of PED is old, and it has been continuously upgrading and strengthening its network to cater quality and reliable power services to its increasing consumer base.

The distribution network of PED needs to be developed and strengthened in such a way that demand of such rising consumers can be met. The majority of the capital expenditure during the control period is required to address this demand requirement. This section discusses the scheme wise capital expenditure and funding of the same to be carried out by PED for the MYT control period.

6.1 Details of Capital Expenditure

- 6.1.1 PED plans to carry out the capital expenditure during the control period for augmentation and expansion of its capacity and to reduce the transmission and distribution loss in the system. The works to be carried out are with an intention to maintain a reliable and efficient system.
- 6.1.2 All the ongoing capital expenditure plans will be closed by December 2021. RDSS scheme would be the only capital expenditure scheme to be carried out in the upcoming years.
- 6.1.3 The following are the proposed capital expenditure to be carried out in the upcoming years of the control period.

Table 26: Proposed Capital Expenditure for Control Period

Sr. No.	Particulars	Projections			
		Capital Expenditure			
		FY 2022-23	FY 2023-24	FY 2024-25	Total
A	Transmission Schemes	50.00	90.00	75.00	215.00
B	Distribution Schemes	35.00	70.00	75.00	180.00
	Total	85.00	160.00	150.00	395.00

- 6.1.4 The following are the proposed capitalisation in the upcoming years of the control period.

Table 27: Proposed Capitalisation for Control Period

Sr. No.	Particulars	Projections			
		Capitalization			
		FY 2022-23	FY 2023-24	FY 2024-25	Total
A	Transmission Schemes	17.65	75.94	92.50	186.08
B	Distribution Schemes	12.35	59.06	92.50	163.92
	Total	30.00	135.00	185.00	350.00

6.2 Brief overview of various schemes planned by PED

6.2.1 RDSS Scheme

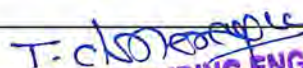
- 6.2.1.1 Government of India has announced Revamped Distribution Sector Scheme - A Reforms based and Results linked Scheme to ensure commitment for providing 24 X 7 uninterrupted, quality, and reliable and affordable power supply to the consumer. The above scheme supports DISCOMs to undertake reforms and improve performance of Power Sector through a financially sustainable and operationally efficient distribution system.
- 6.2.1.2 The scheme consists of two parts: Part A – Financial support for upgradation of the Distribution Infrastructure and Prepaid Smart metering & System Metering and Part B includes Training and Capacity Building and other Enabling & Supporting Activities.
- 6.2.1.3 Under Part A of the scheme, Government of India has directed to replace all the existing consumers in the UT of Puducherry by Smart pre-paid Energy meters through M/sPFC Consulting Limited (PFCCL). It is proposed to provide 4.04 lakh Smart meters under this scheme by implementing the project under TOTEX model. The proposal is under consideration of the Government of Puducherry. On approval, the proposal seeking approval of the scheme to be executed on nomination basis at an estimated cost of Rs.282 Crores by M/s PFCCL will be sent to Ministry of Home Affairs, Govt. of India. M/s.PFCCL has forwarded the draft RFP and is being examined by the Govt. of Puducherry.
- 6.2.1.4 The other reforms in Distribution Infrastructure proposed under the RDSS scheme include energy accounting with 100% feeder and transformer metering, ensure annual tariff fixation and minimizing regulatory asset, Corporatization / Privatization of the Electricity Department, compliance of RPO trajectories. Ensuring AT&C losses at the PAN-India level of 12-15% and reducing ACS-ARR gap to 0 by 2024-25.
- 6.2.1.5 In order to strengthen the Distribution System and reduce the line losses, works have been identified to the tune of Rs. 843 Cr for building up infrastructure at distribution system upto a level of 110 KV. Establishment of new Sub-stations, augmentation of capacities of existing Sub-stations, interconnection EHV lines / Under Ground Cables between Sub-stations, implementation of SCADA system for Sub-stations, Aerial Bunched Cables to avoid theft of energy, Provision of High Voltage Distribution System, Erection of new Energy Efficient Distribution Transformers, replacement of old LT UG cable in Puducherry town and laying of new HT UG cable feeders including provision of SF6 Ring Main Units. Besides, Sectionalizes/ load break switches are also proposed to minimize the outage time of Distribution feeders.

T. Chinnappa
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 -cum-HOD
 Electricity Department
 Puducherry

- 6.2.1.6 It is proposed to implement all the above works within a period of next four years, as per the guidelines of the scheme.

Transmission Improvement work under RDSS

No.	Description
NEW SUB-STATIONS	
1	New 110/22 kV Gas Insulated Substation at Lawspet with 2*25 MVA Capacity power transformer including prop. Linking of EHC cable to the existing cable
2	New 110/22 kV AIR insulated substation at Thavalukuppam with 2*25 MVA capacity
3	New 110/22 kV AIR insulated substation at Mannadipet with 2*16 MVA capacity
4	New 110/22 kV AIR insulated substation at Kottucherry with 2*16 MVA capacity
5	4 nos. of New 33/11 kV substation with 2*5 MVA capacity in each SS at Karaikal
INTER-CONNECTION OF SUB-STATIONS	
6	110 kV cable laying from Marapalam SS to proposed Thavalakuppam 110/22kV sub-station including 1 no. line bay at Marapalam 110/22-11 Kv SS
7	110 kV Bay extension at existing Korkadu 110/22 kV SS and 110 kV cable laying from Korkadu SS to proposed Thavalakuppam 110/22kV sub-station
8	Erection of 110 kV DC line on DC towers between Mannadipet – Thirubhuvanai SS
9	110 kV Bay extension at existing Sorakudy 110/11 kV SS and 110 kV cable laying from Sorakudy SS to proposed Kottucherry 110/11kV sub-station
10	110 kV Bay extension at existing Pillaitheruvasal 110/11 kV SS and 110 kV cable laying from Pillaitheruvasal SS to proposed Kottucherry 110/11kV sub-station
R&M AND AUGMENTATION OF SUB-STATIONS	
11	R&M of 110 kV Bay equipment at Bahoor 110/22 kV sub-station & Augmentation of capacity with replacement of extg. 2x16 into 25 MVA Power transformer & erection of 1no. released 16 MVA power transformer in the extg. plinth
12	Augmentation of capacity of Sedharapet 110/22 kV SS with 2x25 MVA power transformer
13	R&M of existing structures & augmentation of capacity (2x25 MVA) of 110/22 kV Kalapet SS
14	R&M of structures/ Bay eqpts at Thethampakkam 110/22 kV SS
15	R&M of structures at 22 kV side at Villinur 110/22 kV SS & augmentation of capacity with 1x25 MVAA addl. Power transformer


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 -cum-HOD
 Electricity Department
 Puducherry

No.	Description
16	Augmentation of capacity (2x16 into 25 MVA) of existing 110/11 kV Air insulated P.T. Vasal SS including erection of addl. 1 no. 110/33 kV, 25 MVA power transformer along with feeder arrangements
17	Augmentation of capacity of existing 110/22-11 kV, 1x16 MVA Pr. Tr. With 31.5 MVA & erection of additional 1 no. 110/22-11 kV, 31.5 MVA Pr. Tr. Including bay eqpts. At 110/22-11 kV Marapalam SS
18	Augmentation of capacity (2x25 MVA) & renovation & modernization of existing 110/11 kV air insulated Sorakudy SS including erection of addl. 1 no. 110/33 kV, 25 MVA power transformer along with feeder arrangements
19	Renovation & modernization of existing Pallur 110/11 kV SS with replacement of Bay/SS equipments including 2x10 MVA power transformer
20	Renovation & modernisation of Mettacur 110/11 kV SS at Yanam
	OTHER WORKS
21	Providing of Numerical Relays & SCADA Automation at existing EHV substations in all regions
22	Providing of new 22 kV, 2.4MVAR capacitor banks at six existing SS in Puducherry
23	Providing of new 11kV, 2.4 MVAR capacitor banks at various SS in Karaikal, Mahe & Yanam

Distribution Improvements works under RDSS

No	Description	Quantity
1	Erection of new 22 kV HT overhead feeders	120
2	Laying of new HT UG cable feeder with 11 kV, 3x400 sq. mm XLPE cable	160
3	Replacement of existing LT UG cable in entire Puducherry town	1
4	Conversion of LT OH distribution system into LT UG cable in Puducherry Town area	1
5	Conversion of LT OH distribution system into UG cable in Karaikal Town area	1
6	Conversion of LT OH distribution system into UG cable in Yanam	1
7	Conversion of LT OH distribution system into UG cable in Mahe	1
8	Provision pf aerial bunched cables for replacement of Overhead HT/LT lines	100
9	Provision of single pole mounted three ph. 63 kVA DT under HVDS system	25

No	Description	Quantity
10	Erection of 22/0.433 kV, 200KVA energy efficient distribution transformer with HT & LT works	240
11	Erection of 22/0.433 kV, 315KVA energy efficient distribution transformer with HT & LT works	135
12	Erection of 11/0.433 kV, 315KVA energy efficient distribution transformer with HT & LT works	60
13	Erection of 11/0.433 kV, 200KVA energy efficient distribution transformer with HT & LT works	110
14	Automatic power factor controller for distribution transformers	
a	54 KVAR	200
b	90 KVAR	175
15	Establishment of SCADA/DMS for Karaikal region	1
16	Erection of 3 panel SF6 RMU suitable for SCADA system	350
17	Provision of sectionalizer/ Load break switch in 22/11 kV OH feeders	170
18	Provision of Auto Reclosure for 22/11 kV OH feeders	85

6.3 Funding of Capital Expenditure

6.3.1 The funding pattern of PED for its proposed capital expenditure plan is submitted as follows.

Table 28: Funding for Proposed Capital Expenditure for Control Period (Rs. Crs)

Sr. No.	Sources of Funds	Component	FY 2022-23	FY 2023-24	FY 2024-25
1	Revamped Distribution sector scheme (RDSS) through M/s. PFC	Debt	23.00	45.00	60.00
A	Total Debt		23.00	45.00	60.00
2	EDP Funding from Budgetary Allocation	Equity	17.00	25.00	30.00
B	Total Equity (2)		17.00	25.00	30.00
C	Grant from Central Govt Schemes (RDSS)	Grant	45.00	90.00	60.00
D	Consumer Contributions		0.00	0.00	0.00
E	Total Capital Expenditure (A+B+C+D)		85.00	160.00	150.00
	Debt		58%	64%	67%
	Equity		43%	36%	33%

6.4 Gross Fixed Assets

6.4.1 The capitalization plan for transmission projects is projected based on completed

schedule of the project. In respect of system improvement and normal development works, 2/3rd of the investment proposed in the financial year is proposed to be capitalized in the same year and the balance 1/3rd is carried forward to next financial year.

6.4.2 With respect to central funding schemes, the capitalization is proposed based on schedule of completion of works.

6.4.3 Based on above proposed capitalisation, the proposed GFA for the control period is as follows.

Table 29: Proposed GFA during the Control Period (Rs. Cr)

Particulars	Projections		
	FY 2022-23	FY 2023-24	FY 2024-25
GFA at the beginning of the year	1054.64	1054.64	1054.64
Add: Additions during the year/Capitalization	30.00	135.00	185.00
Closing GFA	1084.64	1189.64	1239.64

6.4.4 The petitioner requests the Hon'ble Commission to approve the capital expenditure, source-wise funding and capitalization for the control period.

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 -cum-HOD
 Electricity Department
 Puducherry

7. NO. OF EMPLOYEES

As per Regulation 8 of the new MYT Regulations 2021 for the Control Period FY 2022-23 to FY 2024-25, the Business Plan shall cover as under:

Quote

"8.4 The Business Plan filed by Distribution Licensee shall inter-alia contain;

a) Capital Investment Plan for each Year of the Control Period commensurate with load growth, distribution loss reduction trajectory and quality improvement measures proposed in the Business Plan in accordance with Regulation 8.5;

b) Capital Structure of each scheme proposed and cost of financing (interest on debt and return on equity), terms of the existing loan agreements, etc;

c) Sales Forecast for each customer category and sub-categories for each Year of the Control Period in accordance with Regulation 8.6;

d) Power Procurement Plan based on the Sales Forecast and distribution loss trajectory for each Year of the Control Period in accordance the Regulation 8.7;

e) Targets for distribution loss for each Year of the Control Period consistent with the Capital Investment Plan proposed by the Licensee;

f) Projections for number of employees during each Year of the Control Period based on proposed recruitments and retirement;

g) Proposals in respect of income from Other Business for each Year of the Control Period".

7.1 No. of Employees

7.1.1 PED has forecasted the no. of employees on the basis of the retirements and recruitments in the control period.

Table 30: Proposed No. of Employees during the Control Period

Sr. No	Particulars	Actuals		Projections			
		FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
1	Number of employees as on 1st April	2,064	1,954	1,848	1,772	1,604	1,355
2	Employees on deputation/ foreign service as on 1st April						
3	Total number of employees (1+2)	2,064	1,954	1,848	1,772	1,604	1,355
4	Number of employees retired/ retiring during the year	110	106	76	168	249	338

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 Puducherry

Sr. No	Particulars	Actuals		Projections			
		FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
5	Net transfers [In / (Out)]						
6	Recruitment	-	-	-	-	-	-
7	Number of employees at the end of the year (3-4+5+6)	1,954	1,848	1,772	1,604	1,355	1,017

7.1.2 The employee expenses shall be covered in the MYT petition in terms of the JERC MYT Regulations 2021.

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8. DISTRIBUTION WIRE BUSINESS & RETAIL SUPPLY BUSINESS

As per Regulation 8 of the MYT Regulations 2021 for the Control Period FY 2022-23 to FY 2024-25, the Business Plan shall cover as under:

Quote

"8 Business Plan

8.1 The Transmission Licensee and Distribution Licensee shall file for the Commission's approval a Business Plan for the entire Control Period, approved by its authorized signatory by August 31, 2018:

Provided that the Generation Company shall not be required to file a Business Plan for the Control Period.

8.2 The Business Plan filed by the Distribution Licensee shall contain separate sections on Distribution Wires Business and Retail Supply Business."

Further, Regulation 49 of the MYT Regulations 2021 for the Control Period FY 2022-23 to FY 2024-25, provides for the allocation statement for segregation between the for Distribution Wires Business and Retail Supply Business as under:

"49 Separation of Accounts of Distribution Licensee

49.1 Every Distribution Licensee shall segregate accounts for Distribution Wires Business and Retail Supply Business and shall prepare an Allocation Statement. The wheeling charges pertaining to Distribution Wires Business of the Distribution Licensee shall be determined by the Commission on the basis of these segregated accounts:

Provided that in case complete accounting segregation has not been done, the following Allocation Statement shall be applicable:

Table 31 : Wire and Supply business allocation

Particulars	Wires business	Supply business
Power purchase expenses	0%	100%
Inter-state transmission charges	0%	100%
Intra-state transmission charges	0%	100%
Employee expenses	40%	60%
A&G expenses	50%	50%
R&M expenses	90%	10%
Capital cost	90%	10%
Depreciation	90%	10%
Interest on long-term loan	90%	10%
Interest on working capital and consumer deposit	10%	90%
Bad debts written off	0%	100%
Income tax	90%	10%
Non-tariff income	10%	90%
Income from other business	50%	50%

Accordingly, PED has prepared the Business plan for Distribution Wires Business and Retail Supply Business separately using the allocation statement provided by the

Commission. Since the Business Plan only covers a few elements of the ARR. Here only Power Purchase Expenses and Capital Investment Plan forecasted for the Control period can be segregated and covered, all other components shall be discussed in detail in the MYT Petition.

8.1 Business Plan for Distribution Wire Business

8.1.1 Power Purchase Expenses:

No power purchase expenses shall be incurred for the Wire Business.

8.1.2 Capital Expenditure, Capital Cost:

90% of the Capital cost, depreciation shall be for the Distribution Wire Business. Accordingly, the following table shows the project Capital Expenditure and Capitalization during the Control Period

Table 32: Proposed Capital Expenditure for the Distribution Wire Business during the Control Period (Rs. Cr)

Projections		
FY 2022-23	FY 2023-24	FY 2024-25
76.5	144	135

Table 33: Proposed GFA for the Distribution Wire Business during the Control Period (Rs. Cr)

Particulars	Projections		
	FY 2022-23	FY 2023-24	FY 2024-25
GFA at the beginning of the year	940.48	940.48	940.48
Add: Additions during the year/Capitalization	27.00	121.50	166.50
Closing GFA	967.48	1061.98	1106.98

8.2 Business Plan for Retail Supply Business

8.2.1 Power Purchase Expenses:

All the power purchase expenses (100%) shall be incurred for the Distribution Supply Business. The power Purchase expenses for the control period are as under:

Table 34: Power Purchase Expenses for the Distribution Supply Business during the Control Period (Rs. Cr)

Projections		
2022-23	2023-24	2024-25
1,365.82	1,431.51	1,489.68

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 -cum-HOD
 Electricity Department
 Puducherry

8.2.2 Capital Expenditure, Capital Cost:

10% of the Capital cost, depreciation shall be for the Distribution Wire Business. Accordingly, the following table shows the project Capital Expenditure and Capitalization during the Control Period

Table 35: Proposed Capital Expenditure for the Distribution Supply Business during the Control Period (Rs. Cr)

Projections		
FY 2022-23	FY 2023-24	FY 2024-25
8.5	16	15

Table 36: Proposed GFA for the Distribution Supply Business during the Control Period (Rs. Cr)

Particulars	Projections		
	FY 2022-23	FY 2023-24	FY 2024-25
GFA at the beginning of the year	104.50	104.50	104.50
Add: Additions during the year/Capitalization	3.00	13.50	18.50
Closing GFA	107.50	118.00	123.00

8.2.3 Based on the above projections the petitioner requests the Hon'ble Commission to approve the Business Plan filed for Distribution Wires Business and Retail Supply Business for the control period.

T. Chinnappa
SUPERINTENDING ENGINEER
 -cum-HOD
 Electricity Department
 Puducherry

9. PRAYERS TO COMMISSION

The Electricity Department, Government of Puducherry (PED) respectfully prays to the Hon'ble Commission to:

- 9.1.1 Admit the Business plan of PED for the Control Period FY 2022-23 to FY 2024-25 in accordance with Regulation 8 of JERC (GENERATION, TRANSMISSION AND DISTRIBUTION MULTI YEAR TARIFF) Regulations, 2021.
- 9.1.2 Approve the Business plan of PED for the Control Period FY 2022-23 to FY 2024-25 in accordance with Regulation 8 and Regulation 16 of JERC (GENERATION, TRANSMISSION AND DISTRIBUTION MULTI YEAR TARIFF) Regulations, 2021.
- 9.1.3 Approve the principles and methodology proposed by PED in the Business Plan.
- 9.1.4 Approve the capital expenditure and source of funding as proposed by PED in the Business Plan.
- 9.1.5 Pass any other Order as the Hon'ble Commission may deem fit and appropriate under the circumstances of the case and in the interest of justice.
- 9.1.6 Grant any other relief as the Hon'ble Commission may consider appropriate.
- 9.1.7 Condone any error/omission and to give opportunity to rectify the same.
- 9.1.8 Permit PED to make further submissions, addition and alteration to this Business Plan as may be necessary from time to time.


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-cum-HOD
Electricity Department
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Annexures

Annexure 1: AUDITED ANNUAL ACCOUNTS OF PED FOR FY 2018-19

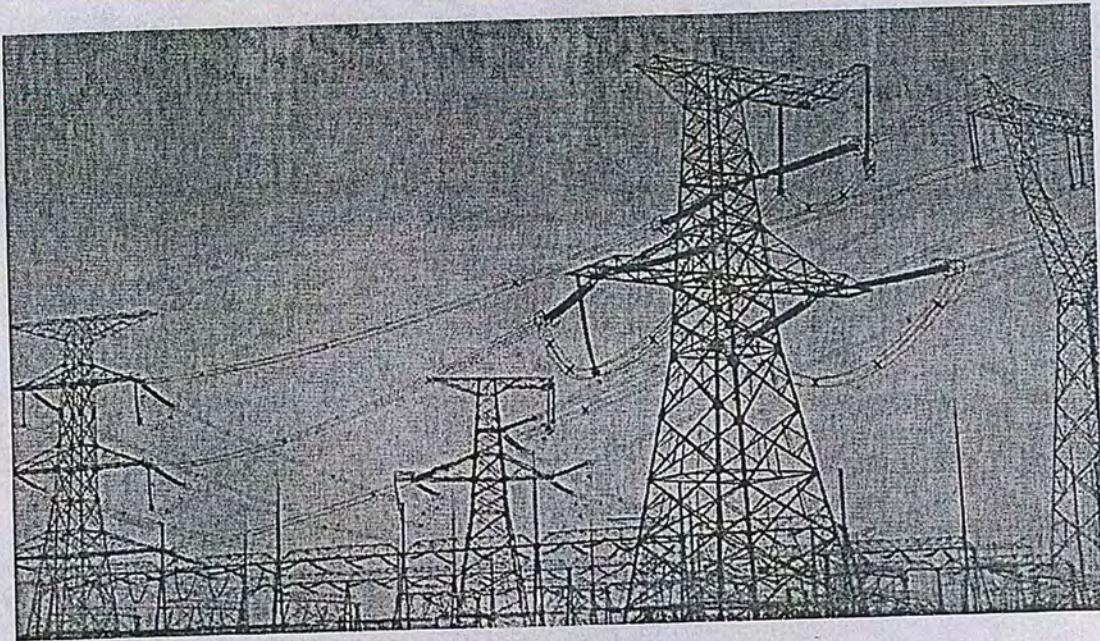
Annexure 2: AUDITED ANNUAL ACCOUNTS OF PED FOR FY 2019-20

Annexure 3: UNAUDITED ANNUAL ACCOUNTS OF PED FOR FY 2020-21

Annexure 4: SRPC Regional Energy Account-Allocation of Power from CGS of SR W.e.f 01.07.2021

Annexure 5: SRPC Regional Energy Account September, 2021.


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Electricity Department
Puducherry



AUDITED ACCOUNTS

For

2018-19

**ELECTRICITY
DEPARTMENT
GOVERNMENT OF
PUDUCHERRY**

T. Chandra
**SUPERINTENDING ENGINEER
-cum-HOD
Electricity Department
Puducherry**

M K P S & ASSOCIATES

(Formerly DASS MAULIK MAHENDRA K AGARWALA & CO)
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Independent Auditor Report

To

The Electricity Department
Govt. of Puducherry
137, Nethaji Subash Chandra Bose Salai
Puducherry – 605001

Report on the Financial Statements

We have audited the attached, the Financial Statements comprising the Balance Sheet and Profit and Loss Account for the year ended 31st March 2019 of the Electricity Department (Department), Puducherry.

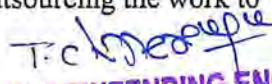
Auditor's Responsibility

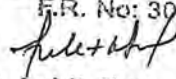
Our responsibility is to express an opinion on the financial statements based on our audit. We have conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. These standards require that we plan and perform the audit to obtain a reasonable assurance whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on auditor's judgement, including the assessment of material misstatement whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall preparation and presentation of the financial statements. We believe that our audit provides a reasonable basis for our opinion.

Our opinion is subject to the following points:

1. The financial statements of the Department have been prepared on accrual basis from the financial year 2009-10. For the year under review, the Department has got the accounts prepared, by outsourcing the work to

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Electricity Department
Puducherry

For MKPS AND ASSOCIATES
Chartered Accountants
F.R. No: 302014E

CA Ankit Kumar Agrawal
Partner
M. No : 231099

2. The revenue and expenditure of the Department reported in the State Finance Accounts is pending for audit by the Comptroller and Auditor General (C&AG) of India.
3. **Government Fund:** The closing balance of Government Fund is subject to reconciliation and confirmation by the Department of Accounts and Treasury (DAT).
4. Contingent liabilities recognized during this period covered by this Audit Report are subject to revision.
5. Other Liabilities recognized in the books is subject to confirmation.
6. Vendor/contractor deposits are subject to confirmation.
7. Consumer deposits and the interest thereon is subject to reconciliation.
8. Creditor's balance for supplies, materials and power is subject to confirmation.
9. The provision for purchase and other expenses provided this year is subject to confirmation.
10. **Fixed Assets:** Pending physical verification of Fixed Assets, the values in the Balance Sheet and the depreciation are subject to revision. Hence our opinion on this item stands qualified.
11. **Inventories:** Pending physical verification of Inventory, the value of inventory is mismatching with the information available from the stores system in PED. Hence it is subject to reconciliation.
12. **Sundry Debtors:**
 - a. There is discrepancy in the amount of Bills Collected during the year, between DAT and Financials. Hence the balance receivable from Consumers is subject to reconciliation.
 - b. Also includes the debtors ageing from past few years resulting in the over statement of Assets to the extent, we can't able to quantify since absence of information pertaining to ageing analysis of sundry debtors. Hence our opinion on this item stands qualified.
13. **Tariff Subsidy receivable:** There is no inflow of funds under the head 'Tariff Subsidy receivable' from the past few years, the recoverability of same is opined to be doubtful. The impact of this being that the Assets overstated to the tune of Rs. 18.14 Crores. Hence our opinion on this item stands qualified.
14. **Tax Deducted at Source:** The compliance aspect of TDS on part of DAT is yet to be confirmed.
15. **Power Purchase:**
 - a. The expenditure incurred for purchase of power is subject to reconciliation.
 - b. The amount is subject to revision due to claim by the suppliers in the ensuing periods, due to reasons like retrospective revisions in the CC Charges, fuel charges etc..
 - c. Power Purchase Agreement has not yet been entered with Kudankulam Nuclear Plant. The cost of power from this source is subject to revision.
16. **Revenue from Sale of Power:**
 - a. Revenue from the sale of power also includes Tariff Subsidy receivable resulting in the revenue from sale of power overstated to the tune of Rs. 3,58,00,000. Hence opinion on the item stands qualified.
 - b. The power Consumption Account is subject to reconciliation.

T. Chandra
SUPERINTENDING ENGINEER
 -cum-HOD
 Electricity Department
 Puducherry

For MKPS AND ASSOCIATES
 Chartered Accountants
 F.R. No: 302014E
Ankit Kumar Agrawal
 CA Ankit Kumar Agrawal
 Partner
 M. No : 231099

17. Revenue from other services relating to power could not be verified for non availability of sufficient and appropriate information.

18. The profit on sale of materials to other Departments is subject to reconciliation.

19. Other Income:

- c. We could not verify the sale of trading materials of Rs. 99,328 for non availability of sufficient and appropriate information.
- d. Interest income on margin money deposits with bank is subject to confirmation from the respective Banks
- e. We could not verify the other receipts amounting to Rs. 7,77,15,663 for non availability of sufficient and appropriate information.

20. Expenditure:

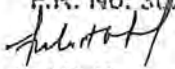
- a. Items of Employee cost, Repairs and Maintenance (R&M) expenses, Administrative & General expenses, given the no preference of bills in some cases. Hence, it is subject to revision.
- b. We couldn't verify the other expenses for non availability of sufficient and appropriate information.

21. The observations of Internal auditors vide their Internal audit report released quarter wise for this year covered this Audit report is yet to reach a finality pending acceptance of these observations made. The final outcome of the observations do have a bearing on the accounts of PED. Hence our opinion on the items appearing in the internal audit stands qualified.

22. It has come to our notice during Interaction Meetings with the department that certain bank accounts are maintained by the DDO's, we are apprised that

- a. In case of composite bills which are preferred for payments from the DAT, from time to time, bills are originally passed for the gross amount at the PED's end, while the payment is made to the concerned for the net amount from DAT, subjected to the recoveries noted in the bills.
- b. The recoveries affected in the bills include
 - i. Loan recoveries effected from employees and payable to outside agencies.
 - ii. GST, TDS etc..
- c. We learn that DAT is in the practice of transferring funds pertaining to these recoveries, to the separate accounts opened in the name of DDO's for this purpose.
- d. On receipt of funds, the DDO's are expected to process and prefer the payment to the concerned from these accounts. These accounts are around 15 in number, as per the information furnished Sporting a balance of Rs. 65,46,910 as on 31st March, 2019.
- e. While the policy is so, accumulation to the tune of Rs. 65,46,910 noticed in these accounts, which came to light during the course of deliberations, pertain to different heads, drawn and pending payments.
- f. These accounts are not currently incorporated in the accounts of PED, professing that these accounts are operated by the DDO's on behalf of the DAT and on behalf of PED's end.
- g. The opinion on the subject is divided and translucent from PED end.


SUPERINTENDING ENGINEER
-cum-HOD
Electricity Department
Puducherry

For MKPS AND ASSOCIATES
Chartered Accountants
F.R. No: 302014E

CA Ankit Kumar Agrarwal
Partner
M. No : 231099

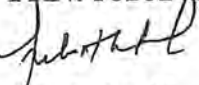
As the breakup of these balances are not made available, We qualify our opinion on the subject, as this item has an bearing on both the Assets and Liabilities of the PED. To this extent both the Assets and Liabilities stand understated in the accounts.

Subject to the above, we report that:

- a. We have obtained all the information and explanation which, to the best of our knowledge and belief were necessary for the purpose of audit.
- b. The Balance Sheet and Profit and Loss account are in agreement with the books of accounts subject to our observations.
- c. In our opinion, the said accounts read the accounting policies, notes thereon and subject to our observations given above, the cumulative impact of which could not be quantified on the Balance Sheet and Profit and Loss Account, give the information in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:
 1. In the case of Balance sheet, the state of affairs of the department as at 31st March, 2019.
 2. In the case of the Profit and Loss Account, the Profit of the department for the year ended 31st March, 2019.
 3. In the case of the Cash Flow Statement, the cash flow of the department for the year ended 31st March, 2019.

**For MKPS & Associates
Chartered Accountants**

FRN: 302014E



CA Ankit Kumar Agarwal
Partner

M.No: 231099

For MKPS AND ASSOCIATES
Chartered Accountants
F.R. No: 302014E

CA Ankit Kumar Agrarwal
Partner
M. No : 231099

UDIN: 20231099AAAAAH2732




SUPERINTENDING ENGINEER
-cum-HOD
Electricity Department
Puducherry

FINANCIAL STATEMENT FOR 2018-19

PUDUCHERRY ELECTRICITY DEPARTMENT

BALANCE SHEET AS ON 31st March, 2019

PARTICULARS	SCHEDULE No.	As at 31.03.2019	As at 31.03.2018
SOURCES OF FUNDS			
(1) Owner's Funds			
Government Fund		134586,72,176	137026,66,550
(2) Loan Funds			
Secured Loans	1	-	-
Unsecured Loan from PFC for Part A of R-APDRP [Refer Note 4 of Part B of Notes to Accounts]		1860,00,000	1860,00,000
Unsecured Loan from PFC for Part B of R-APDRP [Refer Note 5 of Part B of Notes to Accounts]		3105,40,903	2189,40,351
Loan from DDUGJY [Refer Note 6 of Part B of Notes to Accounts]		120,31,000	-
Loan from SMARTGRID [Refer Note 7 of Part B of Notes to Accounts]		1420,80,000	444,00,000
Loan from PSDF		95,00,000	95,00,000
Loan from IPDS [Refer Note 8 of Part B of Notes to Accounts]		392,00,000	-
TOTAL		141580,24,079	141615,06,901
APPLICATION OF FUNDS			
(1) Fixed Assets			
(a) Gross Block	2	79951,11,615	69026,54,243
(b) Less : Accumulated Depreciation		41250,72,286	38057,58,640
(c) Net Block		38700,39,329	30968,95,603
(d) Capital Work in Progress		10702,70,522	13950,02,320
(e) Capital Advances		1142,05,024	3730,66,671
(2) Current Assets Loans & Advances			
(a) Inventories		4391,99,087	4830,28,560
(b) Sundry Debtors	3	101626,39,851	91669,59,608
(c) Cash and Bank Balances	4	3874,33,268	3058,16,446
(d) Loans and Advances	5	1985,08,829	1645,55,838
		111877,81,035	101203,60,452
Less: Current Liabilities and Provisions	6	67935,03,942	51743,70,284
NET CURRENT ASSETS		43942,77,093	49459,90,169
Profit & Loss Account		47092,32,111	43505,52,140
TOTAL		141580,24,079	141615,06,901
Significant Accounting Policies and Notes to Accounts	13		

For MKPS AND ASSOCIATES

Chartered Accountants
F.R. No: 302/14E

CA Ankit Kumar Agrarwal
Partner
M. No : 231099

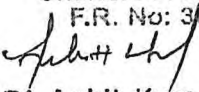
S. PRABAVADY
FINANCIAL CONTROLLER
ELECTRICITY DEPARTMENT
PUDUCHERRY

T. Chockalingam
SUPERINTENDING ENGINEER
-cum-HOD
Electricity Department
Puducherry

(R. MURALI)
SUPERINTENDING ENGINEER
-cum-HOD
Electricity Department
Puducherry

UDIN: 20231099AAAAAH2732

PUDUCHERRY ELECTRICITY DEPARTMENT			
PROFIT AND LOSS ACCOUNT FOR THE PERIOD ENDED 31st March 2019			
PARTICULARS	SCH. No.	Year Ended 31st March, 2019	Year Ended 31st March, 2018
INCOME			
Revenue from Sale of Power [Refer Note 15]	7	144317,88,790	131197,95,904
Revenue from other services related to sale of power	8	416,80,865	2683,20,596
Other Income	9	895,49,773	491,84,724
TOTAL INCOME		145630,19,428	134373,01,223
EXPENDITURE			
Purchase of Power [Includes an amount of Rs. -1.82 Crores for power purchased prior to 2016-17 but invoices received in 2016-17 explained in Notes. (3) (c)]		131234,71,766	117646,93,686
Employee Costs	10	11032,12,192	9690,40,615
Repair & Maintenance Expenses		446,97,735	990,04,803
Administration and General Expenses	11	1184,99,583	966,03,651
Other Expenses		88,096	18,830
Depreciation		3193,13,646	2730,34,417
Interest and Finance Charges	12	2124,16,382	1700,41,926
TOTAL EXPENDITURE		149216,99,400	133724,37,929
Net Profit / (Loss) before prior period adjustments		(3586,79,972)	648,63,294
Net Prior Period Credits / (Charges)		-	-
Profit / (Loss) before Extraordinary Items		(3586,79,972)	648,63,294
Less : Extraordinary Items		-	-
Profit / (Loss) before Tax		(3586,79,972)	648,63,294
Less : Provision for Tax		-	-
Profit / (Loss) After Tax		(3586,79,972)	648,63,294
Profit / (Loss) brought forward from previous year		(43505,52,140)	(44154,15,434)
Balance carried to Balance Sheet		(47092,32,111)	(43505,52,140)

For MKPS AND ASSOCIATES
Chartered Accountants
F.R. No: 302014E

CA Ankit Kumar Agrarwal
Partner
M. No : 231099


S. PRABAVADY
FINANCIAL CONTROLLER
ELECTRICITY DEPARTMENT
PUDUCHERRY


(R. MURALI)
SUPERINTENDING ENGINEER
-cum-HOD
Electricity Department,
Puducherry


T. Chitra
SUPERINTENDING ENGINEER
-cum-HOD
Electricity Department
Puducherry

UDIN: 20231099AAAAAH2732

Puducherry Electricity Department
CASH FLOW STATEMENT FOR THE YEAR ENDED March 31, 2019

Particulars	As on 31-03-2019	As on 31-03-2018
A. Cash flow from operating activities		
Net profit / (loss) before tax	(3586,79,972)	648,63,294
Adjustment for :		
Depreciation	3193,13,646	2730,34,417
Interest Income	(117,34,782)	(109,22,584)
Interest Expenses / Financial Charges	1789,05,811	1462,32,711
Prior period adjustment	-	-
Operating profit / (loss) before working capital changes	1278,04,703	5637,79,517
Changes in Working Capital		
(Increase) / Decrease in Inventories	438,29,473	(169,52,594)
(Increase) / Decrease in Debtors	(9956,80,243)	(13841,91,118)
(Increase) / Decrease in Loans & Advances	(339,52,990)	(91,61,035)
Increase / (Decrease) in Trade Payables & Provisions	16191,33,658	10302,09,456
Cash generated from operations	7611,34,600	931,12,546
Less: Direct taxes paid		
- Income Tax	-	-
- Fringe Benefit Tax	-	-
- Wealth Tax	-	-
Net cash from operating activities	7611,34,600	931,12,546
B. Cash flow from investing activities		
(Increase) / Decrease in Fixed Assets	(10924,57,372)	(1410,18,000)
(Increase) / Decrease in Capital WIP	5835,93,445	(5123,65,836)
Interest received	117,34,782	109,22,584
Net cash from investing activities	(4971,29,145)	(6424,61,251)
C. Cash flow from financing activities		
Increase in Government Fund	(2439,94,374)	5581,71,700
Increase in Long term loan from PFC	-	-
Increase in New Long term loan from PFC	916,00,552	539,40,351
Increase in Long term loan from DDUGJY	120,31,000	(120,31,308)
Increase in Long term loan from SMARTGRID	976,80,000	-
Increase in Long term loan from PSDF	-	95,00,000
Increase in Long term loan from IPDS	392,00,000	-
Increase in Calamity relief fund	-	-
Repayment of finance lease	-	(299,16,771)
Interest and Finance Charges	(1789,05,811)	(1462,32,711)
Net cash flow from financing activities	-1823,88,633	4334,31,261
Net increase/(decrease) in cash and cash equivalents (A+B+C)	816,16,822	-1159,17,445
Opening Balance of Cash and Cash Equivalents		
Closing Balance of Cash and Cash Equivalents	3058,16,446	4217,33,890

For MKPS AND ASSOCIATES

Chartered Accountants

FR. No: 302/14E

CA Ankit Kumar Agrarwal

Partner

M. No : 231099

UDIN: 20231099AAAAAH2732

S. Prabhavady
S. PRABHAVADY
 FINANCIAL CONTROLLER
 ELECTRICITY DEPARTMENT
 PUDUCHERRY
T. Chokkappa
SUPERINTENDING ENGINEER
 -cum-HOD
 Electricity Department
 Puducherry

SCHEDULES FORMING PART OF THE AUDITED FINANCIAL STATEMENT		
SCHEDULE - 1 SECURED LOANS		
Sr. Particulars	As at 31.03.2019	As at 31.03.2018
1 Finance Lease Liability (The lease is relating to the System Control Centre)	-	-
TOTAL	-	-
SCHEDULE - 3 SUNDRY DEBTORS		
Sr. Particulars	As at 31.03.2019	As at 31.03.2018
1 Sundry Debtors for Sale of Power [Refer Note 13 of Part B of Notes to Accounts]	92861,79,313	78496,07,421
2 UI Charges receivable	-	-
3 Receivable from Other Department for Sale of materials	12,20,652	12,13,193
4 Unbilled Debtors	8752,39,886	13161,38,994
TOTAL	101626,39,851	91669,59,608
SCHEDULE - 4 CASH & BANK BALANCES		
Sr. Particulars	As at 31.03.2019	As at 31.03.2018
1 Cash in hand	9,859	1,12,239
2 Cheques in hand	-	-
3 Margin money with Bank	1492,11,387	1401,68,036
4 Balance with SBI (RAPDRP)	1492,25,288	1220,17,558
5 Balance with SBI (DDUGJY)	120,29,702	-
6 Balance with SBI (SMARTGRID)	532,79,352	336,32,048
7 Balance with SBI (PSDF)	71,26,484	94,99,233
8 Balance with SBI (IPDS)	161,63,864	-
9 TDS Receivable	3,87,333	3,87,333
TOTAL	3874,33,268	3058,16,446


SUPERINTENDING ENGINEER
 -cum-HOD
 Electricity Department
 Puducherry

SCHEDULES FORMING PART OF THE AUDITED FINANCIAL STATEMENT

**SCHEDULE - 5
LOANS & ADVANCES**

Sr. Particulars	As at 31.03.2019	As at 31.03.2018
1 Other Income receivable	46,757	46,757
2 Lease advances	-	-
3 Advances to Creditors	171,11,256	189,58,266
4 Tariff Subsidy receivable	1813,50,815	1455,50,815
5 Prepaid Expenses	-	-
TOTAL	1985,08,829	1645,55,838

**SCHEDULE - 6
CURRENT LIABILITIES & PROVISIONS**

Sr. Particulars	As at 31.03.2019	As at 31.03.2018
1 Consumer Deposits [Refer Note 10 of Part B of Notes to Accounts]	21836,37,389	19765,47,894
2 Consumer Contribution for Deposit Works	3811,00,549	3269,91,004
3 Sundry Creditors for power purchase	19871,37,775	9715,03,930
4 Interest Payable	8573,81,725	7420,71,583
5 Other Liabilities	65,46,910	77,93,669
6 Vendor/Contractor Deposits	363,42,261	269,65,922
7 Provision for Power Purchase	13059,09,235	10672,74,978
8 Provision for Other Expenses	430,47,223	544,85,706
9 GST Payable/(Receivable) [Refer Note 12 of Part B of Notes to Accounts]	(83,34,723)	-
10 UI Charges Payable	7,35,598	7,35,598
TOTAL	67935,03,942	51743,70,284

T. Chandra
SUPERINTENDING ENGINEER
 -cum-HOD
 Electricity Department
 Puducherry

SCHEDULES FORMING PART OF THE AUDITED FINANCIAL STATEMENT

SCHEDULE - 7
REVENUE FROM SALE OF POWER

Sr.No. Particulars	Year ended 31st March 2019	Year ended 31st March 2018
1 LT Consumers	47966,75,517	42261,56,358
2 HT Consumers	95464,06,695	82321,40,654
3 Street Light Charges	2567,68,313	2191,43,190
4 Agriculture	284,55,655	286,23,427
5 Tariff Subsidy on Sale of Power	358,00,000	119,00,000
6 Surcharge	-	-
7 FPPCA charges	-	-
8 Export to Other Region	4214,66,647	-
9 Less: Incentives to consumers (net of Penal charges)	2115,63,746	1627,06,312
10 Less: GST	13,21,182	-
	148726,87,899	126458,28,996
Add Un-billed revenue as at the end of the year [Refer Note 15 (a)]	8752,39,885	13161,38,994
Less Un-billed revenue as at the beginning of the year	13161,38,994	7516,00,407
Revenue from Sale of Power	144317,88,790	131197,95,904
	144317,88,790	131197,95,904

SCHEDULE - 8
REVENUE FROM OTHER SERVICES RELATED TO SALE OF POWER

Sr.No. Particulars	Year ended 31st March 2019	Year ended 31st March 2018
1 Open Access Income	56,080	904,64,749
2 URS Income	79,72,527	171,02,204
3 UI Charges	165,86,576	1388,31,419
4 RARS Charges	170,65,682	21922224
TOTAL	416,80,865	2683,20,596

SCHEDULE - 9
OTHER INCOME

Sr.No. Particulars	Year ended 31st March 2019	Year ended 31st March 2018
1 Sale of Trading Materials	99,328	21,231
2 Interest Income on Margin Money Deposit with Bank	117,34,782	109,22,584
3 Other receipts	777,15,663	382,40,908
TOTAL	895,49,773	491,84,724

T. Chandra
SUPERINTENDING ENGINEER
-cum-HOD
Electricity Department
Puducherry

SCHEDULES FORMING PART OF THE AUDITED FINANCIAL STATEMENT			
SCHEDULE - 10 EMPLOYEE COSTS			
Sr.No. Particulars	Year ended 31st March 2019	Year ended 31st March 2018	
1 Salary	12739,72,000	11117,36,000	
2 Wages	78,79,000	77,56,000	
3 Stipend	54,72,000	77,67,000	
4 Overtime Payment	8,03,000	104,04,000	
	12881,26,000	11376,63,000	
Less Departmental Charges	54,32,048	49,04,385	
Less Salary Costs Capitalized [Refer Note 18]	1794,81,760	1637,18,000	
TOTAL	11032,12,192	9690,40,615	
SCHEDULE - 11 ADMINISTRATION & GENERAL EXPENSES			
Sr.No. Particulars	Year ended 31st March 2019	Year ended 31st March 2018	
1 Office Expenses	265,73,380	242,05,887	
2 Other Miscellaneous Expenses	662,93,313	595,18,181	
3 EESL charges	256,32,890	128,79,583	
TOTAL	1184,99,583	966,03,651	
SCHEDULE - 12 INTEREST AND FINANCE CHARGES			
Sr.No. Particulars	Year ended 31st March 2019	Year ended 31st March 2018	
1 Interest Charges	1789,05,811	1462,32,711	
2 Bank Charges	335,10,571	238,09,215	
TOTAL	2124,16,382	1700,41,926	

T. Chidambaram
SUPERINTENDING ENGINEER
 -cum-HOD
 Electricity Department
 Puducherry

SCHEDULE - 2

Fixed Assets Schedule - 2018-19

Assets group number	Assets group description	Gross Block					Depreciation					Net Block			
		Opening balance*	Adjustment of Previous Year	Additions during the period	Deductions during the year	Cost at the end of the year	Opening balance	Adjustment of Previous Year	Depreciation on additions during the period	Depreciation for the year	On Deductions during the year	Total at the end of the year	At the end of current year	Adjustment of Previous Year	At the end of previous year
1	Land and land rights														
	Sub Stations	699.80				699.80	-						699.80		699.80
	Other	35.00				35.00	-						35.00		35.00
2	Buildings														
	Sub Stations	1,236.62				1,236.62	568.05			39.30		607.35	629.27	-	669.57
	Other	500.74				500.74	286.62			14.90		301.53	199.21	-	214.11
3	Plant and machinery														
	Sub Stations	20,859.70		8,832.90		29,692.60	12,345.89			804.91	466.38	1,271.29	-		8,513.81
	Transformers	17,837.55		879.31		18,716.86	8,260.88			745.33	46.43	791.76	-		9,576.72
4	Lines and cable network														
	EHT & HT Lines	15172.31		1199.89		16,372.20	7577.77			560.95	63.35	624.30			7,594.54
	LT Lines	9187.38		0		9,187.38	6211.31			309.99		309.99			2,976.08
5	Vehicles														
	Sub Station and Others	188.94				188.94	170.66			0.82		0.62	-		18.26
6	Furniture and fixtures														
	Sub Station and Others	15.18				15.18	9.75			0.37		0.37	-		5.43
7	Office equipment (Office equipment, telephones & Telephone lines, Radio and high frequency carrier system (VHF))														
	Sub Station and Others	84.15				84.15	72.11			1.02		1.02	-		12.04
8	IT equipments (Computers etc.)														
	Sub Station and Others	200.92		12.47		213.39	170.25			3.47	0.22	3.70	-		30.67
9	Testing & Measuring Equipments														
	Sub Station and Others	331.49				331.49	265.19			5.61		5.61	-		66.30
10	SCADA Centre														
	Sub Station and Others	2,676.78				2,676.78	2,119.12			130.28		130.28	-		557.66
	Total	69,026.54		10,924.57		79,951.11	38,057.59			2,616.75	576.38	3,193.14	-		30,969.00

FOR MKPS AND ASSOCIATES

Chartered Accountants

F.R. No: 30201/E

CA Ankit Kumar Agrawal

Partner

M. No. 024000

S. PRADEEVADY

FINANCIAL CONTROLLER

ELECTRICITY DEPARTMENT

T. C. JOSEPH

SUPERINTENDING ENGINEER

-cum-HOD SUPERINTENDING ENGINEER

-cum-HOD SUPERINTENDING ENGINEER

Electricity Department

Puducherry

**SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS FORMING PART
OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2019**

(1) Background

Puducherry Electricity Department (EDP) is a part of the Government of Puducherry. It is responsible for distribution and supply of electricity in Puducherry, Karaikal, Mahe and Yanam regions of the Union Territory of Puducherry. EDP is governed by the Electricity Act 2003, as a deemed licensee.

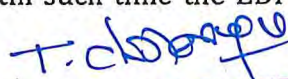
After the enactment of The Electricity Act 2003, it is mandatory for all electricity utilities to file their Annual Revenue Requirement and Tariff Proposal in the form of a petition before the respective State Electricity Regulatory Commission. The Commission after hearing all the stake holders, issues an appropriate order on the ARR and Tariff Proposal. The Department had filed its first proposal for tariff fixation /revision for the year 2009-10 and a Tariff Order was passed in February 2010.

Being a Government Department, the EDP maintained its books of accounts as per the Government system of accounting, which essentially is cash based and to some extent a partial system of single and double entry accounting. In other words, as typical to any other entity that maintains its accounts based on a commercial accounting system, the EDP did not prepare its Profit & Loss Account, Balance Sheet and Cash Flow Statement at the end of the year. Further since there was no concept of Balance Sheet, the fixed assets were not capitalized and fixed assets records were not kept in the manner required as in the case of any commercial organization.

In the Tariff Order which was passed in February 2010, the JERC had given a directive to the EDP that it must prepare separate Financial Statements and get the same audited. The Department was directed to prepare Accounting Statements which includes Balance Sheet, Profit and Loss Account, Cash Flow Statement, Auditor's Report, etc., together with notes and such other supporting statements and submit the same along with the next ARR and Tariff Petition.

To comply with the directive given by JERC, annual accounts under accrual basis were first prepared by the EDP for the financial year 2009-10 followed by 2010-11. The said annual accounts for these two years are accompanied by a detailed methodology on how the opening balance sheet was prepared as on 31st March 2009. The accrual-based accounts were accompanied with a detailed asset register and depreciation register. These registers were prepared based on physical verification of the assets and ascertained their current condition and use.

EDP continues to be a department of the Government of Puducherry and therefore need to continue to maintain its base books of accounts as per the Government system of accounting. This would continue to be the case, till such time the EDP is corporatized


SUPERINTENDING ENGINEER
-cum-HOD
Electricity Department
Puducherry

into a separate entity under the Companies Act 2013. Therefore, the Financial Statements attached as a part of this ARR petition have been prepared solely for the purposes of complying with the JERC's directives and must be read and interpreted in that context.

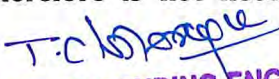
The paragraphs below outline the methodology adopted for the preparation of the Financial Statements. As indicated above, the base records continue to be the cash based Government system of accounting and books of account maintained therein. Necessary adjustments have been carried out to the base amounts indicated in the Government system of accounts to arrive at the Profit and Loss Account, Balance Sheet and Cash Flow Statement for the financial year 2018-19. These will continue to be done till such time the corporatization of the EDP is carried out. At that point of time, the corporatized entity will migrate to maintain its basic books of accounts also on accrual basis.

(2) Basis of the Financial Statements

The Department prepares its annual receipts and expenditure statement on cash basis, which is audited by the state unit of the Comptroller and Auditor General. These audited amounts are compiled across all departments by the Department of Treasury, Government of Puducherry and the Audited State Annual Accounts of the Government of Puducherry are prepared and published. On its part, the Electricity Department reconciles its annual receipts and expenditure statements (called as financial progress statements) with the Department of Treasury. Since the published Audited State Annual Accounts are prepared for the State as whole (taking all departments across the Government), some of the account heads and amounts pertaining to the Electricity Department are rolled up at a higher level. However the financial progress statements (duly reconciled with the Department of treasury) contain details of all the account heads used by the Electricity Department. Thus it may be noted that the detailed head wise amounts as per the financial progress statements (which are on cash basis) are duly reconciled with the Department of Treasury and form part of published Audited State Annual Accounts by the CAG of India.

The above duly reconciled figures on cash basis have formed the base documents for the compilation of the financial statements. The amounts reported in these financial progress statements are adjusted to reflect the accrual basis of accounting and other adjustments required for conforming to Generally Accepted Accounting Principles have been made based on a detailed review and scrutiny of the cash based accounts by the EDP.

The annual accounts have been prepared under accrual basis and Financial Statements have been prepared taking the format as used by EDP in the previous year. It may be noted that the EDP is not a company incorporated under the Companies Act 1956 / Companies Act 2013, and therefore is not necessarily required to adopt the new Schedule VI format.


SUPERINTENDING ENGINEER
-cum-HOD
Electricity Department
Puducherry

It may be noted that for the financial year 2018-19, the State Accounts were not published till the date of preparation of these accrual based financial statements of the EDP. Hence, differences (if any) between the State Accounts and these accrual based financial statements will be considered as and when the State Accounts are available.

(3) Revenue Recognition

Revenue from sale of power is accounted on accrual basis. The sale of power is as per the tariff fixed by concerned authority. Revenue is accounted for on the basis of demand bills raised on the consumers of the Union Territory of Puducherry. Revenue for the year is also adjusted for the un-billed revenue of the previous year and current year on estimated basis. Revenue from sale of power is recognized net of sales tax/value added tax.

(4) Fixed Assets

All Fixed Assets are stated at cost less accumulated depreciation. The cost of fixed assets includes cost incurred/money spent in acquiring or installing or constructing fixed asset, and the salary cost of the employees who are deployed on the project / work.

Any addition to or improvement to the fixed asset that results in increasing the utility or useful life of the asset is capitalized and included in the cost of fixed asset.

Any Fixed Asset, which has been acquired free of cost or in respect of which no payment has been made, is recorded at NIL value. Cost of land improvements such as leveling, filling or any other developmental activity, if any, is capitalized as a part of the cost of building.

Transmission network assets (Sub Stations and transmission lines) and Distribution network assets are capitalized in the year of commissioning. Storage charges at 2.5% of material costs and supervision charges at 17% of total costs are capitalized as overhead allocations.

Fixed Assets are eliminated from the financial statement, either on disposal or on retirement from active use or on becoming redundant. Generally, such assets are disposed of thereafter as per the policy of the department.

(5) Depreciation

The CERC has notified the rates of depreciation on fixed assets with effect from 01.04.2009 as per Notification No. L-7/145/160/2008-CERC dated 19.01.2009 and the same have been adopted by the department in calculating the depreciation on fixed assets.


SUPERINTENDING ENGINEER
-cum-HOD
Electricity Department
Puducherry

Based on the above, the depreciation is calculated at following rates:

Description of Assets	Rate of Depreciation
Land and Land Rights	--
Building	3.34%
Plant and Machinery	5.28%
Lines and Cables	5.28%
Office Equipment	6.33%
IT Equipment	15.00%
Vehicles	9.50%
Furniture and Fixtures	6.33%

Depreciation is calculated annually at the above rates based on straight-line method on historical cost. After the residual value of the asset reaches 10% of the original cost, depreciation is not charged on this residual value.

(6) Capital Work in Progress

Materials issued to Capital Works in progress are valued at cost. Capital Work in Progress includes the stock of material received under Direct Debit to works as well as material at site and proportionate storage and supervision charges on the material issued for the works. The sub-station related assets are capitalized in the year of commissioning.

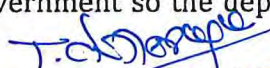
In case where CWIP work on a project spans multiple years, the development/ construction of an item of Fixed Asset is ongoing as on the end of the year. In such cases, the salary cost of the employees deployed in the Project/ Work, if any, shall be added to the CWIP in the respective year in which such salary costs were incurred, and these shall be capitalized along with the item of Fixed Asset in the subsequent accounting period in which the item of Fixed Asset is fully developed/ constructed and is available for use.

(7) Inventory

Inventories, stores and spares are valued at cost; which is determined based on Weighted Average. Inventories issued to the Sections under various Schemes/ Work/ Project are considered as consumed at the time of issue. The closing inventory as on year end with the sections is added back to the inventory by reversing the consumption.

(8) Salary Costs and Retirement Benefits

Salary and other cost (other than retirement benefits) are recognized on accrual basis. The retirement benefits other than Pension are recognized on 'Pay as You Go' basis. Pension payment is managed by the Government so the department does not account for the same in the accounts.


SUPERINTENDING ENGINEER
-cum-HOD
Electricity Department
Puducherry

(9) Provision for Bad and Doubtful debts

No provision for bad and doubtful debts has been made in the accounts pending reconciliation of the sundry debtors is in progress. The management will decide on the policy for provisioning for bad and doubtful debts and accordingly give effect of the same in the accounts in the financial year in which the process of reconciliation is done. Looking to the huge amount of outstanding balances of sundry debtors/ receivables, management must take reconciliation exercise at the earliest.

(10) Consumer Contribution

Contribution received from consumers towards assets/ works is disclosed as liabilities till year end under Consumer Deposit Head.

(11) Power Purchase

Power purchase costs are accounted based on the total number of units purchased during the year from the Power Generators allocated to EDP by the Ministry of Power, Government of India. Apart from the power units purchased from Power Generators, Power Purchase Cost also includes transmission and wheeling charges paid to companies like Power Grid Corporation of India Ltd. and Karnataka Power Transmission Corporation Limited. The Power Purchase Cost is net of rebate received on account of advance and/ or prompt payments made by the department.

All invoices, revision invoices, debit notes and credit notes received from Power Suppliers (i.e. Power Generating / Power Transmission / Power Wheeling Companies) are accounted in the financial year in which they are received by EDP. Some of the invoices, revision invoices, debits notes and credit notes contain charges (or credit) pertaining to Power Purchased by the EDP relate to prior years. This happens because of time lag between Power Purchase and orders passed by the respective regulatory commissions (governing the respective power suppliers) or due to the time lag between Power Purchase and refunds / liabilities arising to the power supplier on account of tax assessments, etc., which have to be recovered from the EDP or refunded to the EDP.

(12) Use of estimates

The preparation of financial statements requires the management of the department to make estimates and assumptions that affect the reported balance of assets and liabilities, revenues and expenses and disclosures relating to the contingent liabilities. The management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ from these estimates. Any revision to accounting estimates is recognized prospectively in the current and future periods. Examples of such estimates include unbilled revenue etc.

(13) Estimation of Bank Charges

Bank charges are accounted on payment basis.


SUPERINTENDING ENGINEER
-cum-HOD
Electricity Department
Puducherry

PART B: NOTES FORMING PART OF ACCOUNTS

(1) The cash-based Financial Progress Statement (duly reconciled with Department of Accounts and Treasury) forms the basis of preparation of financial statements. Appropriate adjustments are made to it for converting the cash-based statement to accrual-based accounts. The adjustments include provision for outstanding liabilities, accruing of receivables, accounting for unbilled revenue, accounting for loans and advances, capitalization of expenditure etc.

(2) Contingent Liabilities:

(a) Details of Unexpired Letters of Credit (L/Cs) are as follows:

Name of the Generating Station	Value of the L/C As on 31.03.2019 (Rs.)	Period of LC
KAIGA	97525000	10.10.2018 TO 09.10.2019
KKNPP	132900000	19.06.2018 TO 18.06.2019
NLC INDIA LTD	237555510	20.01.2019 TO 19.01.2020
NPCIL MAPS	12100000	12.10.2018 TO 11.10.2019
NTECL	70900000	07.11.2018 TO 06.01.2020
NTPC	350200000	03.01.2019 TO 02.01.2020
PGCIL	51400000	07.11.2018 TO 06.11.2019
Total	952580510	

(b) Contingent Liability Related to Power Purchased from Pondicherry Power Corporation Ltd. (PPCL):

During the year 2011-12, the Puducherry Power Corporation Ltd. (PPCL) has demanded a surcharge of Rs. 26.52 Crores for outstanding amount not paid to it by EDP which is under dispute.

(c) Contingent Liability relating to Surcharge levied by KPTCL & NLC

Statement showing Contingent Liability related to Surcharge levied by Suppliers but not considered by EDP for Payment	Rs. Crores	Rs. Crores
Surcharge levied by KPTCL	0.02	
Surcharge levied by NLC TPS I Expn	0.17	
Contingent Liability as on 31.03.2019		0.19

T. Chinnappa
SUPERINTENDING ENGINEER
-cum-HOD
Electricity Department
Puducherry

(d) Contingent Liability relating to pending electrocution cases pending

A total of 08 cases pertaining to electrocution are currently pending decision in Local Court and High Courts respectively. The total amount claimed is Rs. 1.49 Crores as on 31st March, 2019.

(3) Power Purchase Cost

(a) Power Purchase invoices, revision invoices, debit and credit notes have been received from Power Suppliers (i.e. Power Generating, Transmission & Wheeling companies) in the financial year 2018-19 which include charges/ credit pertaining to power purchased by the EDP in prior financial years. These invoices were raised in the year 2018-19 because of the orders passed by the respective regulatory commissions governing the respective Power Suppliers or due to the refunds / liabilities arising to the Power Suppliers on account of tax assessments, etc., which have to be recovered from (or credited to) the EDP.

(B) There was dispute for power purchased before April 2009 and Late Payment Penalty charged by TNEB during 2011-12, the matter was under litigation and now resolved as per High Court order CMA NO. 1034 of 2003 and CMP NO. 7288 of 2003 dated 24.04.2018 (The Madras High Court). As per order, Electricity Department; Govt. of Pondicherry will have to pay Rs. 53.06 Crores to TNEB.

(C) The Power Suppliers from whom such invoices, revision invoices, debit and credit notes were received in 2018-19 are as follows:

Value of Invoices/Debit Notes/Credit Notes received in Current Financial Year but pertain to Power Purchased by the EDP in Prior Financial Years	
Power Supplier	Rs. Crores
KAIGA	(0.01)
NTPL	1.03
PGCL	(0.01)
KKNPP	(0.01)
NLC TS 1 EX	(0.04)
NLC TS 2 EX	(0.01)
NLC TS 2	(0.11)
NTPC	(2.66)
TOTAL	(1.82)

The above figure of Rs. 1.82 Crores, has been shown as an explanatory note on the face of Profit & Loss Account below the heading of "Purchase of Power".

T. Chandra
SUPERINTENDING ENGINEER
-cum-HOD
Electricity Department
Puducherry

(4) EDP has received Rs. 18.60 Crores under the R-APDRP (Restructured Accelerated Power Development Reforms Project) scheme. The scheme involves grant of loan from Government of India [through the nodal agency i.e. Power Finance Corporation (PFC)] to the Union Territory of Puducherry. Total tenure of the loan is 10 years (which includes a 3 years moratorium period).

During the year EDP has made provision of interest @ 11.50% (as per Terms & Conditions prescribed by PFC) on the amount of Rs. 18.6 Crores (as on opening of accounts), which comes to Rs. 2.14 Crores for 2018-19.

(5) EDP has received Rs. 10.33 Crores under Part B of the R-APDRP (Restructured Accelerated Power Development Reforms Project) scheme. The amount was received during FY 2018-19. The same has been shown in the accounts as Loan received from PFC for R-APDRP Part B.

(6) EDP has received Rs. 1.20 Crores under the Deen Dayal Upadhyaya Gram Jothi Yojana (DDUGJY) scheme in FY 2018-19 for providing reliable and quality power supply to all villages and reduction of line losses.

(7) EDP has received Rs. 9.77 Crore under the SMARTGRID Pilot Project from the Government of India, Ministry of Power. The amount was received respectively Rs. 4.44 Crore on 01th August 2018 and 5.32 Crore on 07th January 2019, out of which Rs. 7.80 Crores utilized during FY 2018-19.

(8) EDP has received Rs. 3.92 Crore under the IPDS Scheme from the Government of India, Ministry of Power. The amount was received during FY 2018-19 and Rs. 2.30 Crores has been utilized in FY 2018-19.

(9) Investment in Puducherry Power Corporation Limited, a power generating company, is in the name of the Government of India; however the related shares are in the custody of EDP. EDP acts as the custodian of the shares. Hence, these shares are not considered as an investment of the EDP.

(10) Consumers provide security deposits either in the form of cash or FDR or Bank Guarantee. From FY 2012-13 onwards, as per JERC's direction EDP has opened a separate head of account for SD/ASD/MSD collected from Consumers under 8336 – Civil Deposits -101 – Security Deposits on which interest will be provided to consumers as per JERC directions.


SUPERINTENDING ENGINEER
-cum-HOD
Electricity Department
Puducherry

As per the directives issued by JERC in its Tariff Order dated 16th June 2012, EDP is required to pay / provide interest on the deposits taken from the consumers. Accordingly as per Tariff Order issued by JERC, EDP has made provision for the interest of Rs. 14.04 Crores in the accounts during the year 2018-19. The department is in the process of reconciling the deposit account to ascertain the actual liability toward the security deposit and the further provision will be made once the liability is determined.

(11) The Department has made an interest payment of Rs. 4.19 Crores during the year 2018-19 towards interest payable on deposits taken from consumers. The same has been accordingly adjusted from the figure of interest payable on consumer deposits.

(12) Goods and Service Tax Act came into force w.e.f. 01.07.2017 and EDP has obtained registration under Goods and Service Tax Act in April 2018. Total GST credit of Rs.97.96 Lakhs has been taken during the year 2018-19, out of which Rs. 0.73 Lakhs belongs to FY 2017-18. EDP has also paid GST of Rs. 40.23 Lakhs during FY 2018-19.

(13) The amount shown under Sundry Debtors is subject to reconciliation. The Sundry Debtors outstanding are calculated based on the following formula: Opening Balance + Billing for the Year – Collection during the Year. For the year ending 31st March, 2019, the balance of Sundry Debtors in the Financial Statements is Rs. 928.62 Crores which includes the debtors of Rs. 42.15 Crores (refer Note 16 of Part B), billed to TNEB in FY 2018-19. According to the billing system of the Department, the amount of Sundry Debtors is Rs. 646.18 Crores as on 31.03.2019. Hence sundry debtors of Rs. 240.29 Crores (928.62-42.15-646.18) are un-reconciled as on 31.3.2019.

(14) The amount shown under Inventory is subject to reconciliation. The closing balance of inventory is calculated based on the following formula: Opening Balance + Material Purchase for the Year – Inventory utilized during the Year. For the year ending 31st March, 2019, the balance of Inventory in the financial statement is Rs. 43.92 Crores. As per Stores (maintained in computer system) of EDP, the value of Inventory is Rs. 18.34 Crores. Hence inventory of Rs. 25.58 Crores un-reconciled as on 31.3.2019.

(15) Sale of Power:

(a) The sale of power for the year includes Rs. 87.52 Crores as Un-billed revenue (previous year Rs. 131.61 Crores) and same is debited in Un-Billed Debtors account in Balance Sheet. EDP has claimed subsidy from Government on domestic consumers having consumption below 100 units per month.


SUPERINTENDING ENGINEER
-cum-HOD
Electricity Department
Puducherry

As a consequence of excess power available within the region of Puducherry, TNEB has been drawing power from the Electricity Department, Puducherry during the year 2018-19. The total power drawn is 9.41 MUs (previous year 18.59 MUs), and the equivalent amount to be recovered as Sale of Power is Rs. 3.45 Crores (previous year Rs. 7.57 Crores). (Read along-with Note 16 of Part B of Notes to Accounts).

(16) TNEB is continuously drawing power from the Electricity Department, Puducherry but EDP had not issued bills/ invoices to TNEB against such sale of power from FY 2013-14. Billing was not done due to conflict in respect of per unit rate. The total power drawn by TNEB from FY 2013-14 to FY 2017-18 was 105.63 MUs and the equivalent amount to be recovered for Sale of Power is Rs. 39.50 Crores (including Transmission Losses, Wheeling and Transmission charges). EDP has issued bills of Rs. 42.15 crore to TNEB in respect of power drawn by TNEB from FY 2013-14 to 31.01.2019 which is included in sale of power as Export to other Region.

(17) Revenue from other services related to sale of power:- The revenue from other services related to sale of power includes:-

(a) Revenue from UI charges for the year 2018-19 is Rs. 1.66 Crores (previous year Rs. 13.88 Crores).

(b) EDP earned income from open access charges amounting to Rs. 0.56 Lakhs.

(c) EDP earned income from URS amounting to Rs. 0.80 Crores

(d) EDP earned income from RRAS amounting to Rs. 1.71 Crores.

(18) The expenditure capitalized and not charged to the Profit and Loss account are as follows:

- Salary Expenses: Rs. 17.95 Crores (previous year Rs. 16.37 Crores)

(19) In case of certain Revenue Expenditure which have been identified by the Department as having Employee Cost attached to it which is to be capitalized thus CWIP account is debited with 20% of such expenditures towards salaries and wages.

(20) During previous years, salary cost pertaining to capital works related to transmission work as identified by the Department has been capitalized. In continuation of this accounting policy in 2018-19, Salary cost of Rs. 14.57 Crores has been capitalized for the commissioned sub-stations at Karaikal and Thondamantham.

(21) Advance paid to different vendor as on 31st March 2019 for various schemes (i.e. Smartgrid, DDUGUY, PSDF, IPDS) shown as Capital Advance.

T. Chinnappa
SUPERINTENDING ENGINEER
-cum-HOD
Electricity Department
Puducherry

(22) While the accounts prepared by EDP is on accrual basis based on generally accepted accounting principles, the accounts prepared by the Department of Treasury, Government of Puducherry is on cash basis. Therefore the balance of the Government Fund in the accounts of EDP and the balance of EDP in the accounts prepared by the Department of Treasury, Government of Puducherry are not reconciled.

(23) Internal Audit report

EDP has appointed an Internal Auditor for the year 2018-19. Auditor has submitted reports for all 4 quarters of 2018-19. The EDP is in the process of review of internal audit reports of FY 2018-19 and earlier periods and will respond to the audit observations and therefore no adjustments have been made to the accounts for the year 2018-19 for the audit observations.

(24) Stipend:

Stipend to be paid to apprentices are in arrears. It is recognized as and when paid.

(25) Bank Accounts operated under DAT

EDP DDOs are maintaining operational control of 15 Bank Accounts which are being operated under the supervision and authority of Treasury (DAT). These accounts are being used to make payment on behalf of DAT for deduction from salary, contractor payments etc., DAT transfers the deduction made from payment for salary and contractor payments to these Bank Accounts and DDOs on behalf of DAT makes the payment to respective Government Department.

Since the Bank Accounts have been identified as belonging to DAT, the same has not been shown in the Financial Statements and have accordingly been disclosed here for information purposes.

The impact of amount appearing in these bank accounts, vis a vis, increase in liabilities, and commensurate reduction in DAT Government Fund balance has been accounted for in the accounts. The same is in the nature of a provision which shall be reversed on 1st April 2019.

EDP Shall not withdraw or utilize any amount from these bank accounts including any interest earned as these belongs to DAT. Details of Bank Accounts as on 31st March are given below.

SL.	NAME OF SECTION	ACCOUNT NUMBER	TYPE OF ACCOUNTS	CLOSING BALANCE (INR)
1	EE/ URBAN O&M	30984215583	SB	484,278.00
2	EE/ CABLES AND TTC	30985567408	SB	137,110.25
3	EE/ SPM AND BUILDINGS	30959445288	CA	204,221.70
4	EE/ RURAL O&M NORTH	30987198787	SB	264,098.00
5	EE/ KKL	30859758747	SB	446,111.50
6	EE/ EHV	30948302503	CA	510,397.50

T. C. [Signature]
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-cum-HOD
Electricity Department
Puducherry

7	EE/ MRT AND MMC AND B&E	30502986703	SB	858,042.50
8	EE/ AUTO SS BASS	30977125936	CA	8.00
9	EE/ AUTO SS VLNR	30964498904	CA	3,661.50
10	EE/ RURAL O&M SOUTH	30967993813	CA	44,103.00
11	EE/ GENERAL	34584469746	CA	47,292.00
12	OSD	30954092530	CA	919,208.50
13	SE/ MP&OR/FC/SE O&M	30437734089	SB	2,368,749.50
14	AE/MAHE	30938886997	SB	258,674.75
15	AE/YANAM	32185245589	SB	953.00
			Total	6,546,909.70

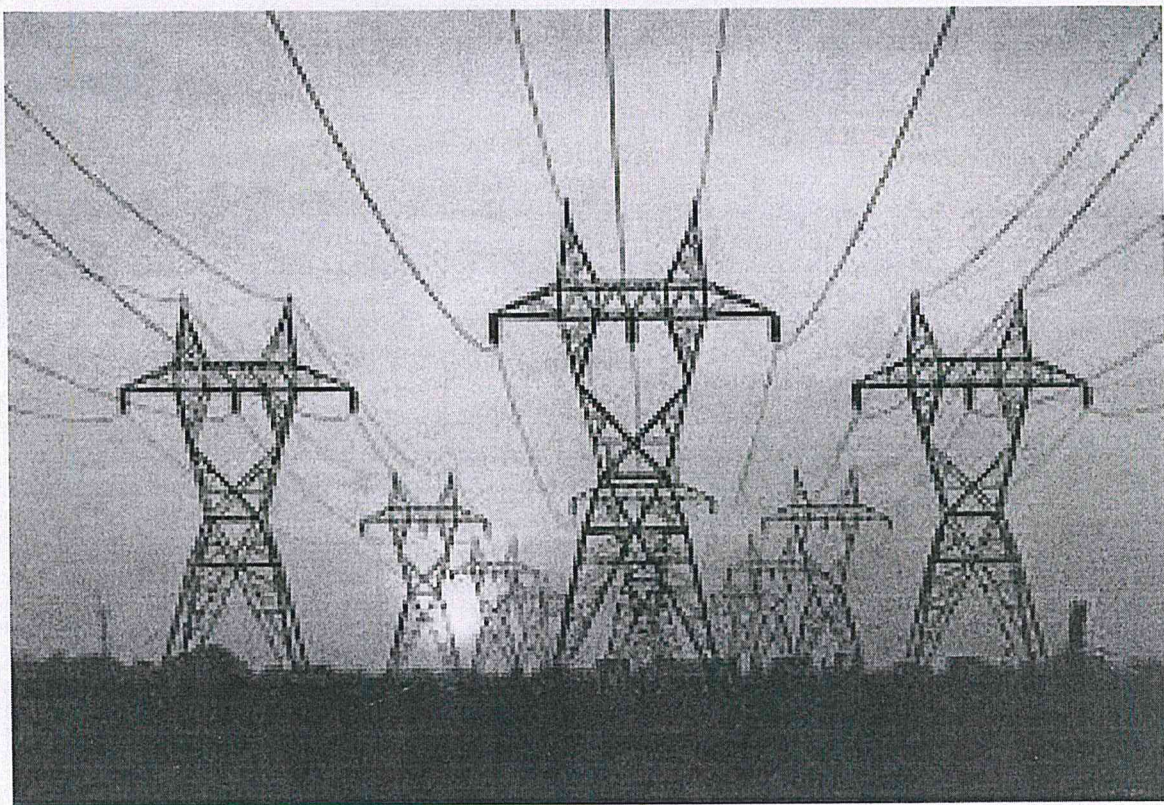
For MKPS AND ASSOCIATES
Chartered Accountants
F.R. No: 302014E

Ankit Kumar Agrarwal
CA Ankit Kumar Agrarwal
Partner
M. No : 231099

S. Prabavady
S. PRABAVADY
FINANCIAL CONTROLLER
ELECTRICITY DEPARTMENT
PUDUCHERRY

(R. Murali)
(R. MURALI)
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Electricity Department
Puducherry

T. Ch. M. S. S. S.
SUPERINTENDING ENGINEER
-cum-HOD
Electricity Department
Puducherry



AUDITED ACCOUNTS FOR 2019-20

**ELECTRICITY DEPARTMENT
GOVERNMENT OF PUDUCHERRY**

T. Chandra
**SUPERINTENDING ENGINEER
-cum-HOD
Electricity Department
Puducherry**

M K P S & ASSOCIATES

(Formerly DASS MAULIK MAHENDRA K AGARWALA & CO)
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Independent Auditor's Report

To

The Electricity Department,
Govt. of Puducherry,
137, Nethaji Subash Chandra Bose Salai,
Puducherry – 605001.

Report on the Financial Statements

We have audited the attached, the Financial Statements comprising the Balance Sheet and Profit and Loss Account for the year ended 31st March 2020 of the Electricity Department (Department), Puducherry.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We have conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. These standards require that we plan and perform the audit to obtain a reasonable assurance whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on auditor's judgement, including the assessment of material misstatement whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall preparation and presentation of the financial statements. We believe that our audit provides a reasonable basis for our opinion.

Our opinion is subject to the following points:

1. The financial statements of the Department have been prepared on accrual basis from the financial year 2009-10. For the year under review, the Department has got the accounts prepared, by outsourcing the work.
2. The revenue and expenditure of the Department reported in the State Finance Accounts is pending for audit by the Comptroller and Auditor General (C&AG) of India.
3. **Government Fund:** The closing balance of Government Fund is subject to reconciliation and confirmation by the Directorate of Accounts and Treasuries (DAT).
4. Contingent liabilities recognized during this period covered by this Audit Report are subject to revision.
5. Other liabilities cannot be verified for want of sufficient and appropriate information.
6. Vendor/contractor deposits are subject to confirmation.

T. Chandra
SUPERINTENDING ENGINEER
-cum-HOD
Electricity Department
Puducherry



7. Consumer deposits and the interest thereon is subject to reconciliation.
8. Creditor's balance for supplies, materials and power is subject to confirmation.
9. The provision for purchase and other expenses provided this year is subject to confirmation.
10. **Fixed Assets:** Pending physical verification of Fixed Assets, the values in the Balance Sheet and the depreciation are subject to revision. Hence our opinion on this item stands qualified.
11. **Inventories:** Pending physical verification of Inventory, the value of inventory is mismatching with the information available from the stores system in PED. Hence it is subject to reconciliation.
12. **Sundry Debtors:**
 - a. There is discrepancy in the amount of Bills Collected during the year, between DAT and Financials. Hence the balance receivable from Consumers is subject to reconciliation.
 - b. Also includes the debtors ageing from past few years resulting in the over statement of Assets to the extent, we can't able to quantify since absence of information pertaining to ageing analysis of sundry debtors. Hence our opinion on this item stands qualified.
13. **Tariff Subsidy receivable:** There is no inflow of funds under the head 'Tariff Subsidy receivable' from the past few years, the recoverability of same is opined to be doubtful. The impact of this being that the Assets overstated to the tune of Rs. 23.74 Crores. Hence our opinion on this item stands qualified.
14. **Tax Deducted at Source:** The compliance aspect of TDS on part of DAT is yet to be confirmed.
15. **Power Purchase:**
 - a. The expenditure incurred for purchase of power is subject to reconciliation.
 - b. The amount is subject to revision due to claim by the suppliers in the ensuing periods, due to reasons like retrospective revisions in the CC Charges, fuel charges etc..
 - c. Power Purchase Agreement has not yet been entered with Kudankulam Nuclear Plant. The cost of power from this source is subject to revision.
16. **Revenue from Sale of Power:**
 - a. Revenue from the sale of power also includes Tariff Subsidy receivable resulting in the revenue from sale of power overstated to the tune of Rs. 5,60,00,000. Hence opinion on the item stands qualified.
 - b. The power Consumption Account is subject to reconciliation.
17. Revenue from other services relating to power could not be verified for want of sufficient and appropriate information.

T. Chinnappa
SUPERINTENDING ENGINEER
-cum-HOD
Electricity Department
Puducherry



As the breakup of these balances are not made available, We qualify our opinion on the subject, as this item has an bearing on both the Assets and Liabilities of the PED. To this extent both the Assets and Liabilities stand understated in the accounts.

Subject to the above, we report that:

- a. We have obtained all the information and explanation which, to the best of our knowledge and belief were necessary for the purpose of audit.
- b. The Balance Sheet and Profit and Loss account are in agreement with the books of accounts subject to our observations.
- c. In our opinion, the said accounts read the accounting policies, notes thereon and subject to our observations given above, the cumulative impact of which could not be quantified on the Balance Sheet and Profit and Loss Account, give the information in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:
 1. In the case of Balance sheet, the state of affairs of the department as at 31st March, 2020.
 2. In the case of the Profit and Loss Account, the Loss of the department for the year ended 31st March, 2020.
 3. In the case of the Cash Flow Statement, the cash flow of the department for the year ended 31st March, 2020.

For MKPS & Associates
Chartered Accountants
FRN: 302014E

Ankit Kumar Agarwal

CA Ankit Kumar Agarwal
Partner

M.No: 231099

UDIN: 21231099AAAAAZ6736

Date: 25-01-2021



T. Chidambaram
SUPERINTENDING ENGINEER
-cum-HOD
Electricity Department
Puducherry

AUDITED FINANCIAL STATEMENTS FOR FY 2019-20

PUDUCHERRY ELECTRICITY DEPARTMENT

BALANCE SHEET AS ON 31st MARCH, 2020

PARTICULARS	SCHEDULE No.	As at 31.03.2020	As at 31.03.2019
SOURCES OF FUNDS			
(1) Owner's Funds			
Government Fund		13,491,550,684	13,458,672,176
(2) Loan Funds			
Secured Loans		-	-
Unsecured Loans	1	759,791,429	699,351,903
(3) Long Term Liabilities			
Dongfeng Electronics Co. Ltd China		185,616,780	-
TOTAL		14,436,958,893	14,158,024,079
APPLICATION OF FUNDS			
(1) Fixed Assets			
(a) Gross Block	2	8,642,894,878	7,995,111,615
(b) Less : Accumulated Depreciation		4,317,902,156	4,125,072,286
(c) Net Block		4,324,992,721	3,870,039,329
(d) Capital Work in Progress		1,188,805,329	1,070,270,522
(e) Capital Advances		103,155,732	114,205,024
(2) Current Assets Loans & Advances			
(a) Inventories		431,770,661	439,199,087
(b) Sundry Debtors	3	11,088,851,294	10,162,639,851
(c) Cash and Bank Balances	4	373,327,362	387,433,267
(d) Loans and Advances	5	252,209,521	198,508,829
		12,146,158,838	11,187,781,034
Less: Current Liabilities and Provisions	6	11,043,688,588	6,793,503,942
NET CURRENT ASSETS		1,102,470,249	4,394,277,092
Profit & Loss Account		7,717,534,861	4,709,232,111
TOTAL		14,436,958,893	14,158,024,079
Significant Accounting Policies and Notes to Accounts	13	-	-

For MKPS & Associates
Chartered Accountants
FRN: 302014E

CA Ankit Kumar Agarwal
Partner

M.No: 231099

UDIN: 21231099AAAAAZ6736

Date: 25-01-2021



S. PRABAVADY
FINANCIAL CONTROLLER
ELECTRICITY DEPARTMENT
PUDUCHERRY

(R. MURALI)
SUPERINTENDING ENGINEER
-cum-HOD
Electricity Department
Puducherry

T. Chidambaram
SUPERINTENDING ENGINEER
-cum-HOD
Electricity Department
Puducherry

PUDUCHERRY ELECTRICITY DEPARTMENT			
PROFIT AND LOSS ACCOUNT FOR THE PERIOD ENDED 31st MARCH 2020			
PARTICULARS	SCH. No.	Year Ended 31st March, 2020	Year Ended 31st March, 2019
INCOME			
Revenue from Sale of Power [Refer Note 12]	7	15,028,460,808	14,431,788,790
Revenue from other services related to sale of power	8	135,063,006	41,680,865
Other Income	9	51,960,629	89,549,773
TOTAL INCOME		15,215,484,443	14,563,019,428
EXPENDITURE			
Purchase of Power		14,098,362,448	13,123,471,766
[Includes an amount of Rs.30.23 Crores for power purchased prior to 2019-20 but invoices received in 2019-20 explained in Notes (3) (e)]			
Power Purchase Prior Period		960,877,720	-
[Power purchased for prior period accounted during the current year explained in Notes (3) (c)]			
Employee Costs	10	1,162,667,314	1,103,212,192
Repair & Maintenance Expenses		59,844,557	44,697,735
Administration and General Expenses	11	180,218,320	118,499,583
Other Expenses		54,169	88,096
Depreciation		192,829,870	319,313,646
Interest and Finance Charges	12	954,277,804	212,416,382
Prior Period Item (Refer Note 3 (d))		614,654,989	-
TOTAL EXPENDITURE		18,223,787,192	14,921,699,400
Net Profit / (Loss) before prior period adjustments		(3,008,302,749)	(358,679,972)
Net Prior Period Credits / (Charges)		-	-
Profit / (Loss) before Extraordinary Items		(3,008,302,749)	(358,679,972)
Less : Extraordinary Items		-	-
Profit / (Loss) before Tax		(3,008,302,749)	(358,679,972)
Less : Provision for Tax		-	-
Profit / (Loss) After Tax		(3,008,302,749)	(358,679,972)
Profit / (Loss) brought forward from previous year		(4,709,232,111)	(4,350,552,140)
Balance carried to Balance Sheet		(7,717,534,861)	(4,709,232,111)

For MKPS & Associates
Chartered Accountants
FRN: 302014E

CA Ankit Kumar Agarwal
Partner
M.No: 231099

UDIN: 21231099AAAAAZ6736

Date: 25-01-2021



S. Prabhavady
S. PRABHAVADY
FINANCIAL CONTROLLER
ELECTRICITY DEPARTMENT
PUDUCHERRY

T. Chinnappa
SUPERINTENDING ENGINEER
-cum-HOD
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R. Murali
(R. MURALI)
SUPERINTENDING ENGINEER
-cum-HOD
Electricity Department
Puducherry

PUDUCHERRY ELECTRICITY DEPARTMENT		
CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2020		
Particulars	As on 31-03-2020	As on 31-03-2019
A. Cash flow from operating activities		
Net profit / (loss) before tax	(3,008,302,749)	(358,679,972)
Adjustment for :		
Depreciation	192,829,870	319,313,646
Interest Income	(11,760,803)	(11,734,782)
Interest Expenses / Financial Charges	927,258,194	178,905,811
Prior period adjustment	-	-
Operating profit / (loss) before working capital changes	(1,899,975,489)	127,804,703
Changes in Working Capital		
(Increase) / Decrease in Inventories	7,428,427	43,829,473
(Increase) / Decrease in Debtors	(926,211,443)	(995,680,243)
(Increase) / Decrease in Loans & Advances	(53,700,692)	(33,952,990)
Increase / (Decrease) in Trade Payables & Provisions	4,250,184,646	1,619,133,658
Cash generated from operations	1,377,725,449	761,134,600
Less: Direct taxes paid		
- Income Tax	-	-
- Fringe Benefit Tax	-	-
- Wealth Tax	-	-
Net cash from operating activities	1,377,725,449	761,134,600
B. Cash flow from investing activities		
(Increase) / Decrease in Fixed Assets	(647,783,262)	(1,092,457,372)
(Increase) / Decrease in Capital WIP	(107,485,516)	583,593,445
Interest received	11,760,803	1,173,782
Net cash from investing activities	(743,507,975)	(497,129,145)
C. Cash flow from financing activities		
Increase in Government Fund	32,878,508	(243,994,374)
Increase in Long term loan from PFC	58,840,000	-
Increase in New Long term loan from PFC	114,400,000	91,600,552
Increase in Long term loan from DDUGJY	29,279,526	12,031,000
Increase in Long term loan from SMARTGRID	(142,080,000)	97,680,000
Increase in Long term loan from PSDF	-	-
Increase in Long term loan from IPDS	-	39,200,000
Increase in Long term Liabilities	185,616,780	-
Increase in Calamity relief fund	-	-
Repayment of finance lease	-	-
Interest and Finance Charges	(927,258,194)	(1,78,905,811)
Net cash flow from financing activities	(648,323,380)	(1,82,388,633)
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(14,105,905)	81,616,822
Opening Balance of Cash and Cash Equivalents	387,433,267	3,05,816,446
Closing Balance of Cash and Cash Equivalents	373,327,362	3,87,433,267

For MKPS & Associates
Chartered Accountants
FRN: 302014E

CA Ankil Kumar Agarwal
Partner
M.No: 231099

Date: 25-01-2021

UDIN: 21231099AAAAAZ6736



S. PRABAVADY
FINANCIAL CONTROLLER
ELECTRICITY DEPARTMENT
PUDUCHERRY

T. C. Deshpande
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Electricity Department

(R. MURALI)
SUPERINTENDING ENGINEER
-cum-HOD
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Puducherry

SCHEDULES FORMING PART OF THE FINANCIAL STATEMENT**SCHEDULE - 1
UNSECURED LOANS**

Sr. Particulars	As at 31.03.2020	As at 31.03.2019
Unsecured Loan from PFC for Part A of R-APDRP 1 [Refer Note 6 of Part B of Notes to Accounts]	244,840,000	186,000,000
Unsecured Loan from PFC for Part B of R-APDRP 2 [Refer Note 6 of Part B of Notes to Accounts]	424,940,903	310,540,903
Unsecured Loan from REC for DDUGJY [Refer Note 3 6 of Part B of Notes to Accounts]	41,310,526	12,031,000
Grant from Central Government for SMARTGRID 4 [Refer Note 6 of Part B of Notes to Accounts]	-	142,080,000
Loan for PSDF [Refer Note 6 of Part B of Notes to 5 Accounts]	9,500,000	9,500,000
Loan from PFC for IPDS [Refer Note 6 of Part B of 6 Notes to Accounts]	39,200,000	39,200,000
TOTAL	759,791,429	699,351,903

**SCHEDULE - 3
SUNDRY DEBTORS**

Sr. Particulars	As at 31.03.2020	As at 31.03.2019
1 Sundry Debtors for Sale of Power [Refer Note 8 of Part B of Notes to Accounts]	10,231,572,573	9,286,179,313
2 UI Charges receivable	5,424,147	-
3 Receivable from Other Department for Sale of materials	18,404	1,220,652
4 Unbilled Debtors	851,836,170	875,239,886
TOTAL	11,088,851,294	10,162,639,851

T. Chinnappa
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-cum-HOD
Electricity Department
Puducherry

SCHEDULES FORMING PART OF THE FINANCIAL STATEMENT**SCHEDULE - 4
CASH & BANK BALANCES**

Sr. Particulars	As at 31.03.2020	As at 31.03.2019
1 Cash in hand	21,971	9,859
2 Cheques in hand	-	-
3 Margin money with Bank	159,289,320	149,211,387
4 Balance with SBI (RAPDRP)	139,720,838	149,225,288
5 Balance with SBI (DDUGJY)	63,868,882	12,029,702
6 Balance with SBI (SMARTGRID)	377,516	53,279,352
7 Balance with SBI (PSDF)	9,140,589	7,126,484
8 Balance with SBI (IPDS)	520,914	16,163,864
9 TDS Receivable	387,333	387,333
TOTAL	373,327,362	387,433,268

**SCHEDULE - 5
LOANS & ADVANCES**

Sr. Particulars	As at 31.03.2020	As at 31.03.2019
1 Other Income receivable	-	46,757
2 Lease advances	-	-
3 Advances to Creditors	14,858,706	17,111,256
4 Tariff Subsidy receivable	237,350,815	181,350,815
5 Prepaid Expenses	-	-
TOTAL	252,209,521	198,508,829

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Puducherry

SCHEDULES FORMING PART OF THE FINANCIAL STATEMENT

**SCHEDULE - 6
CURRENT LIABILITIES & PROVISIONS**

Sr. Particulars	As at 31.03.2020	As at 31.03.2019
1 Consumer Deposits [Refer Note 9 of Part B of Notes to Accounts]	2,357,261,135	2,183,637,389
2 Consumer Contribution for Deposit Works	416,333,350	381,100,549
3 Sundry Creditors for power purchase	5,933,179,629	1,987,137,775
4 Interest Payable	1,031,295,536	857,381,725
5 Other Liabilities	47,549,967	6,546,910
6 Vendor/Contractor Deposits	40,418,375	36,342,261
7 Provision for Power Purchase	1,090,683,614	1,305,909,235
8 Provision for Other Expenses	78,903,950	43,047,223
9 Creditors/Provision for Major Work	83,734,282	-
10 Sales Tax Payable [Refer Note 11 of Part B of Notes to Accounts]	(35,671,249)	(8,334,723)
11 UI Charges Payable	-	735,598
TOTAL	11,043,688,588	6,793,503,942

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 Puducherry

SCHEDULES FORMING PART OF THE FINANCIAL STATEMENT

**SCHEDULE - 7
REVENUE FROM SALE OF POWER**

Sr.No	Particulars	Year Ended 31st March 2020	Year Ended 31st March 2019
1	LT Consumers	4,687,260,778	4,796,675,517
2	HT Consumers	9,298,728,457	9,546,406,695
3	Street Light Charges	215,912,156	256,768,313
4	Agriculture	28,618,857	28,455,655
5	Tariff Subsidy on Sale of Power	56,000,000	35,800,000
6	Surcharge	566,052,558	-
7	FPPCA charges	-	-
8	Export to Other Region	21,269,552	421,466,647
9	Less: Incentives to consumers (net of Penal charges)	(179,042,874)	211,563,746
10	Less: GST	1,020,708	1,321,182
		15,051,864,524	14,872,687,899
Add	Un-billed revenue as at the end of the year [Refer Note 11 (a)]	851,836,170	875,239,885
Less	Un-billed revenue as at the beginning of the year	875,239,885	1,316,138,994
	Revenue from Sale of Power	15,028,460,808	14,431,788,790
		15,028,460,808	14,431,788,790

**SCHEDULE - 8
REVENUE FROM OTHER SERVICES RELATED TO SALE OF POWER**

Sr.No	Particulars	Year Ended 31st March 2020	Year Ended 31st March 2019
1	Open Access Income	-	56,080
2	URS Income	4,258,567	7,972,527
3	UI/DSM Charges	118,221,653	16,586,576
4	RARS Charges	12,582,786	17,065,682
	TOTAL	135,063,006	41,680,865

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 Puducherry

SCHEDULES FORMING PART OF THE FINANCIAL STATEMENT

**SCHEDULE - 9
OTHER INCOME**

Sr.No	Particulars	Year Ended 31st March 2020	Year Ended 31st March 2019
1	Sale of Trading Materials	61,076	99,328
2	Interest Income on Margin Money Deposit with Bank	11,760,803	11,734,782
3	Other receipts	40,138,750	77,715,663
	TOTAL	51,960,629	89,549,773

**SCHEDULE - 10
EMPLOYEE COSTS**

Sr.No	Particulars	Year Ended 31st March 2020	Year Ended 31st March 2019
1	Salary	1,310,339,000	1,273,972,000
2	Wages	8,291,000	7,879,000
3	Stipend	6,966,000	5,472,000
4	Overtime Payment	5,811,634	803,000
		1,331,407,634	1,288,126,000
Less	Departmental Charges	6,092,117	5,432,048
Less	Salary Costs Capitalized [Refer Note 13]	162,648,203	179,481,760
	TOTAL	1,162,667,314	1,103,212,192

**SCHEDULE - 11
ADMINISTRATION & GENERAL EXPENSES**

Sr.No	Particulars	Year Ended 31st March 2020	Year Ended 31st March 2019
1	Office Expenses	25,155,033	26,573,380
2	Other Miscellaneous Expenses	78,542,072	66,293,313
3	EESL charges	76,521,215	25,632,890
	TOTAL	180,218,320	118,499,583

**SCHEDULE - 12
INTEREST AND FINANCE CHARGES**

Sr.No	Particulars	Year Ended 31st March 2020	Year Ended 31st March 2019
1	Interest Charges	927,258,194	178,905,811
2	Bank Charges	27,019,610	33,510,571
	TOTAL	954,277,804	212,416,382

T.ck
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 Electricity Department
 Puducherry

SCHEDULE - 2

Fixed Assets Schedule - 2019-20

		Gross Block						Depreciation						Net Block		
		Opening balance*	Adjustment of Previous Year	Additions during the period	Deductions during the year	Cost at the end of the year	Opening balance	Adjustment of Previous Year	Depreciation on Opening Balance	Depreciation on additions during the period	Depreciation for the year	On Deductions during the year	Total at the end of the year	At the end of current year	Adjustment of Previous Year	At the end of previous year
Assets group number	Assets group description															
1	Land and land rights															
	Sub Stations	699.80			-	699.80		-		-		-		699.80		699.80
	Other	35.00				35.00		-		-		-		35.00		35.00
2	Buildings															
	Sub Stations	1,236.62			-	1,236.62	607.35		13.45				820.80	615.81	-	629.27
	Other	500.74			-	500.74	301.53		4.14				305.66	195.07	-	199.21
3	Plant and machinery															
	Sub Stations	29,692.60			971.15	30,663.75	13,617.18		670.66	21.89	692.55	-	14,308.73	16,354.02	-	16,075.42
	Transformers	18,716.86		508.30		19,225.16	9,052.63		499.11	18.30	517.40	-	9,570.04	9,655.12	-	9,664.22
4	Lines and cable network															
	EHT & HT Lines	16372.20			291.41	16,663.61	8202.07		344.80	10.49	355.30		8,557.37	8,106.25		8,170.13
	LT Lines	9187.38			-	9,187.38	6521.30		130.75	-	130.75		6,652.05	2,535.33		2,666.09
5	Vehicles															
	Sub Station and Others	188.94		-	-	188.94	171.28	3.33	(4.56)		(1.23)	-	170.05	16.89		17.66
6	Furniture and fixtures															
	Sub Station and Others	15.16			-	15.16	10.11	0.18	1.67		1.85	-	11.96	3.22	-	5.07
7	Office equipment (Office equipment, telephones & Telephone lines, Radio and high frequency carrier system (VHF))															
	Sub Station and Others	84.15			-	84.15	73.13	(0.61)	1.23		0.62	-	73.75	10.40	-	11.02
8	IT equipments (Computers etc.)															
	Sub Station and Others	213.39			-	213.39	173.95	-	10.12		10.12	-	184.07	29.32		39.44

T. C. M. S. R. J.
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Puducherry

Fixed Assets Schedule - 2019-20

(Rs. In Lakhs)																
Assets group number	Assets group description	Gross Block					Depreciation					Net Block				
		Opening balance*	Adjustment of Previous Year	Additions during the period	Deductions during the year	Cost at the end of the year	Opening balance	Adjustment of Previous Year	Depreciation on Opening Balance	Depreciation on additions during the period	Depreciation for the year	Depreciation On Deductions during the year	Total at the end of the year	At the end of current year	Adjustment of Previous Year	At the end of previous year
9	Testing &Measuring Equipments															
	Sub Station and Others	331.49		-		331.49	270.80	3.72	2.97		6.70	-	277.50	53.99	-	60.65
10	SCADA Centre															
	Sub Station and Others	2,676.78		910.27		3,587.05	2,249.40		135.55	27.02	162.57	-	2,411.97	1,175.08		427.37
11	Smartgrid Pilot Project															
	Sub Station and Others			3,796.70		3,796.70			34.08		34.08	-	34.08	3,762.62		
	Total	79,951.11	-	6,477.83	-	86,428.95	41,250.73	6.63	1,843.97	77.70	1,928.30	-	43,179.03	43,249.92	-	38,700.39

For MKPS & Associates
Chartered Accountants
FRN: 302014E

CA Ankit Kumar Agarwal
Partner
M.No: 231099

Date: 25-01-2021



S. PRABAVADY
FINANCIAL CONTROLLER
ELECTRICITY DEPARTMENT
PUDUCHERRY

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T.C. MURUGU
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Puducherry

**SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS FORMING PART
OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2020**

(1) Background

Puducherry Electricity Department (EDP) is a part of the Government of Puducherry. It is responsible for distribution and supply of electricity in Puducherry, Karaikal, Mahe and Yanam regions of the Union Territory of Puducherry. EDP is governed by the Electricity Act 2003, as a deemed licensee.

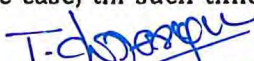
After the enactment of The Electricity Act 2003, it is mandatory for all electricity utilities to file their Annual Revenue Requirement and Tariff Proposal in the form of a petition before the respective State Electricity Regulatory Commission. The Commission after hearing all the stake holders, issues an appropriate order on the ARR and Tariff Proposal. The Department had filed its first proposal for tariff fixation/revision for the year 2009-10 and a Tariff Order was passed in February 2010.

Being a Government Department, the EDP maintained its books of accounts as per the Government system of accounting, which essentially is cash based and to some extent a partial system of single and double entry accounting. In other words, as typical to any other entity that maintains its accounts based on a commercial accounting system, the EDP did not prepare its Profit & Loss Account, Balance Sheet and Cash Flow Statement at the end of the year. Further since there was no concept of Balance Sheet, the fixed assets were not capitalized and fixed assets records were not kept in the manner required as in the case of any commercial organization.

In the Tariff Order which was passed in February 2010, the JERC had given a directive to the EDP that it must prepare separate Financial Statements and get the same audited. The Department was directed to prepare Accounting Statements which includes Balance Sheet, Profit and Loss Account, Cash Flow Statement, Auditor's Report, etc., together with notes and such other supporting statements and submit the same along with the next ARR and Tariff Petition.

To comply with the directive given by JERC, annual accounts under accrual basis were first prepared by the EDP for the financial year 2009-10 followed in subsequent years. The said annual accounts for these two years are accompanied by a detailed methodology on how the opening balance sheet was prepared as on 31st March 2009. The accrual-based accounts were accompanied with a detailed asset register and depreciation register. These registers were prepared based on physical verification of the assets and ascertained their current condition and use.

EDP continues to be a department of the Government of Puducherry and therefore need to continue to maintain its base books of accounts as per the Government system of accounting. This would continue to be the case, till such time the EDP is corporatized


SUPERINTENDING ENGINEER
-cum-HOD
Electricity Department
Puducherry

into a separate entity under the Companies Act 2013. Therefore, the Financial Statements attached as a part of this ARR petition have been prepared solely for the purposes of complying with the JERC's directives and must be read and interpreted in that context.

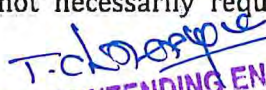
The paragraphs below outline the methodology adopted for the preparation of the Financial Statements. As indicated above, the base records continue to be the cash based Government system of accounting and books of account maintained therein. Necessary adjustments have been carried out to the base amounts indicated in the Government system of accounts to arrive at the Profit and Loss Account, Balance Sheet and Cash Flow Statement for the financial year 2019-20. These will continue to be done till such time the corporatization of the EDP is carried out. At that point of time, the corporatized entity will migrate to maintain its basic books of accounts also on accrual basis.

(2) Basis of the Financial Statements

The Department prepares its annual receipts and expenditure statement on cash basis, which is audited by the state unit of the Comptroller and Auditor General. These audited amounts are compiled across all departments by the Department of Treasury, Government of Puducherry and the Audited State Annual Accounts of the Government of Puducherry are prepared and published. On its part, the Electricity Department reconciles its annual receipts and expenditure statements (called as financial progress statements) with the Department of Treasury. Since the published Audited State Annual Accounts are prepared for the State as whole (taking all departments across the Government), some of the account heads and amounts pertaining to the Electricity Department are rolled up at a higher level. However the financial progress statements (duly reconciled with the Department of treasury) contain details of all the account heads used by the Electricity Department. Thus it may be noted that the detailed head wise amounts as per the financial progress statements (which are on cash basis) are duly reconciled with the Department of Treasury and form part of published Audited State Annual Accounts by the CAG of India.

The above duly reconciled figures on cash basis have formed the base documents for the compilation of the financial statements. The amounts reported in these financial progress statements are adjusted to reflect the accrual basis of accounting and other adjustments required for conforming to Generally Accepted Accounting Principles have been made based on a detailed review and scrutiny of the cash based accounts by the EDP.

The annual accounts have been prepared under accrual basis and Financial Statements have been prepared taking the format as used by EDP in the previous year. It may be noted that the EDP is not a company incorporated under the Companies Act 1956 / Companies Act 2013, and therefore is not necessarily required to adopt the new Schedule VI format.


SUPERINTENDING ENGINEER
-cum-HOD
Electricity Department
Puducherry

It may be noted that for the financial year 2019-20, the State Accounts were not published till the date of preparation of these accrual based financial statements of the EDP. Hence, differences (if any) between the State Accounts and these accrual based financial statements will be considered as and when the State Accounts are available.

(3) Revenue Recognition

Revenue from sale of power is accounted on accrual basis. The sale of power is as per the tariff fixed by concerned authority. Revenue is accounted for on the basis of demand bills raised on the consumers of the Union Territory of Puducherry. Revenue for the year is also adjusted for the un-billed revenue of the previous year and current year on estimated basis. Revenue from sale of power is recognized net of GST/value added tax.

(4) Fixed Assets

All Fixed Assets are stated at cost less accumulated depreciation. The cost of fixed assets includes cost incurred/money spent in acquiring or installing or constructing fixed asset, and the salary cost of the employees who are deployed on the project / work.

Any addition to or improvement to the fixed asset that results in increasing the utility or useful life of the asset is capitalized and included in the cost of fixed asset.

Any Fixed Asset, which has been acquired free of cost or in respect of which no payment has been made, is recorded at NIL value. Cost of land improvements such as leveling, filling or any other developmental activity, if any, is capitalized as a part of the cost of building.

Transmission network assets (Sub Stations and transmission lines) and Distribution network assets are capitalized in the year of commissioning. Storage charges at 2.5% of material costs and supervision charges at 17% of total costs are capitalized as overhead allocations.

Fixed Assets are eliminated from the financial statement, either on disposal or on retirement from active use or on becoming redundant. Generally, such assets are disposed of thereafter as per the policy of the department.

(5) Depreciation

The CERC has notified the rates of depreciation on fixed assets with effect from 01.04.2009 as per Notification No. L-7/145/160/2008-CERC dated 19.01.2009 further revised as per Tariff order for FY 2019-20 vide petition no. 268/2018 dated 20.05.2019 and the same have been adopted by the department in calculating the depreciation on fixed assets.


SUPERINTENDING ENGINEER
-cum-HOD
Electricity Department
Puducherry

Based on the above, the depreciation is calculated at following rates:

Description of Assets	Rate of Depreciation
Land and Land Rights	--
Building	1.80%
Plant and Machinery	3.60%
Transformer	3.60%
Lines and Cables (HT & LT)	3.60%
Office Equipment	6.00%
IT Equipment	6.00%
Vehicles	18.00%
Furniture and Fixtures	6.00%
Testing & Measuring Equipment	6.00%
SCADA P&M	6.00%
SCADA Building	1.80%

Depreciation is calculated annually at the above rates based on straight-line method on historical cost. After the residual value of the asset reaches 10% of the original cost, depreciation is not charged on this residual value.

Land other than the land held under lease is not depreciable asset and its cost be excluded from the capital cost while computing depreciable value of the assets.

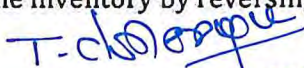
(6) Capital Work in Progress

Materials issued to Capital Works in progress are valued at cost. Capital Work in Progress includes the stock of material received under Direct Debit to works as well as material at site and proportionate storage and supervision charges on the material issued for the works. The sub-station related assets are capitalized in the year of commissioning.

In case where CWIP work on a project spans multiple years, the development/ construction of an item of Fixed Asset is ongoing as on the end of the year. In such cases, the salary cost of the employees deployed in the Project/ Work, if any, shall be added to the CWIP in the respective year in which such salary costs were incurred, and these shall be capitalized along with the item of Fixed Asset in the subsequent accounting period in which the item of Fixed Asset is fully developed/ constructed and is available for use.

(7) Inventory

Inventories, stores and spares are valued at cost; which is determined based on Weighted Average. Inventories issued to the Sections under various Schemes/Work/ Project are considered as consumed at the time of issue. The closing inventory as on year end with the sections is added back to the inventory by reversing the consumption.


SUPERINTENDING ENGINEER
-cum-HOD
Electricity Department
Puducherry

(8) Salary Costs and Retirement Benefits

Salary and other cost (other than retirement benefits) are recognized on accrual basis. The retirement benefits other than Pension are recognized on 'Pay as You Go' basis. Pension payment is managed by the Government so the department does not account for the same in the accounts.

(9) Provision for Bad and Doubtful debts

No provision for bad and doubtful debts has been made in the accounts pending reconciliation of the sundry debtors is in progress. The management will decide on the policy for provisioning for bad and doubtful debts and accordingly give effect of the same in the accounts in the financial year in which the process of reconciliation is done. Looking to the huge amount of outstanding balances of sundry debtors/receivables, management must take reconciliation exercise at the earliest.

(10) Consumer Contribution

Contribution received from consumers towards assets/ works is disclosed as liabilities till year end under Consumer Deposit Head.

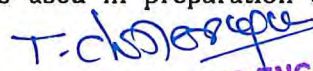
(11) Power Purchase

Power purchase costs are accounted based on the total number of units purchased during the year from the Power Generators allocated to EDP by the Ministry of Power, Government of India. Apart from the power units purchased from Power Generators, Power Purchase Cost also includes transmission and wheeling charges paid to companies like Power Grid Corporation of India Ltd. The Power Purchase Cost is net of rebate received on account of advance and/ or prompt payments made by the department.

All invoices, revision invoices, debit notes and credit notes received from Power Suppliers (i.e. Power Generating / Power Transmission / Power Wheeling Companies) are accounted in the financial year in which they are received by EDP. Some of the invoices, revision invoices, debits notes and credit notes contain charges (or credit) pertaining to Power Purchased by the EDP relate to prior years. This happens because of time lag between Power Purchase and orders passed by the respective regulatory commissions (governing the respective power suppliers) or due to the time lag between Power Purchase and refunds / liabilities arising to the power supplier on account of tax assessments, etc., which have to be recovered from the EDP or refunded to the EDP.

(12) Use of estimates

The preparation of financial statements requires the management of the department to make estimates and assumptions that affect the reported balance of assets and liabilities, revenues and expenses and disclosures relating to the contingent liabilities. The management believes that the estimates used in preparation of the financial


SUPERINTENDING ENGINEER
cum-HOD
Electricity Department
Puducherry

statements are prudent and reasonable. Future results could differ from these estimates. Any revision to accounting estimates is recognized prospectively in the current and future periods. Examples of such estimates include unbilled revenue etc.

(13) Estimation of Bank Charges

Bank charges are accounted on payment basis.

(14) Prior Period Items

Any expenditure belongs to period prior to the Financial Year for which books of accounts has been prepared, are adjusted under the head "Prior Period Items".

T. C. D. S. S. S.
SUPERINTENDING ENGINEER
-cum-HOD
Electricity Department
Puducherry

PART B: NOTES FORMING PART OF ACCOUNTS

(1) The cash-based Financial Progress Statement (duly reconciled with Department of Accounts and Treasury) forms the basis of preparation of financial statements. Appropriate adjustments are made to it for converting the cash-based statement to accrual-based accounts. The adjustments include provision for outstanding liabilities, accruing of receivables, accounting for unbilled revenue, accounting for loans and advances, capitalization of expenditure etc.

(2) Contingent Liabilities:

(a) Details of Unexpired Letters of Credit (L/Cs) are as follows:

Name of the Generating Station	Value of the L/C As on 31.03.2020 (Rs.)	Period of LC
KAIGA	91500000	10.10.2019 TO 09.10.2020
NLC INDIA LTD	237555510	20.01.2020 TO 19.01.2021
NPCIL MAPS	6400000	12.10.2019 TO 11.10.2020
NTECL	102700000	02.07.2019 TO 01.07.2020
NTPC	460000000	03.01.2020 TO 02.01.2021
PGCIL	65276024	07.11.2019 TO 06.11.2020
Total	963431534	

(b) Contingent Liability Related to Power Purchased from Pondicherry Power Corporation Ltd. (PPCL):

During the year 2011-12, the Puducherry Power Corporation Ltd. (PPCL) has demanded a surcharge of Rs. 26.52 Crores for outstanding amount not paid to it by EDP which is under dispute.

(c) Contingent Liability relating to pending electrocution cases.

A total of 10 cases pertaining to electrocution are currently pending decision in Local Court and High Courts respectively as on 31st March, 2020.

(3) Power Purchase Cost;

(a) Power Purchase invoices, revision invoices, debit and credit notes have been received from Power Suppliers (i.e. Power Generating, Transmission & Wheeling companies) in the financial year 2019-20 which include charges/ credit pertaining to power purchased by the EDP in prior financial years. These invoices were raised in the year 2019-20 because of the orders passed by the respective regulatory commissions governing the respective Power Suppliers or due to the refunds / liabilities arising to


SUPERINTENDING ENGINEER
-cum-HOD
Electricity Department
Puducherry

the Power Suppliers on account of tax assessments, etc., which have to be recovered from (or credited to) the EDP.

(B) There was dispute for power purchased before April 2009 and Late Payment Penalty charged by TNEB during 2011-12, the matter was under litigation and now resolved as per High Court order CMA NO. 1034 of 2003 and CMP NO. 7288 of 2003 dated 24.04.2018 (The Madras High Court). As per order, Electricity Department; Govt. of Pondicherry will have to pay Rs. 53.06 Crores to TNEB. EDP has paid Rs. 3.00 crores in FY 2018-19 and further the EDP has issued bill for sale of power to TNEB up to June 2019 and communicated to TNEB to adjust the outstanding of power purchase with sale of power.

(C) There are certain Invoices/Debit Notes/Credit Notes of Power Purchases belongs to prior period and accounted in current financial year. Details are as under:

Value of Invoices/Debit Notes/Credit Notes belongs to prior period and accounted in current Financial Year by EDP	
Power Supplier	Rs. Crores
NLC	80.57
KAIGA	12.65
NTPL	2.87
TOTAL	96.09

(D) On the basis of confirmation of closing balance received from NLC, observed differences in the balance of NLC amounting to Rs. 61.47 crores which has been taken as prior period item during the current financial year.

(E) The Power Suppliers from whom such invoices, revision invoices, debit and credit notes were received in 2019-20 are as follows:

Value of Invoices/Debit Notes/Credit Notes received in Current Financial Year but pertain to Power Purchased by the EDP in Prior Financial Years	
Power Supplier	Rs. Crores
NLC	34.27
PGCIL	(0.14)
MAPS	(5.97)
KSEB	0.15
SRLDC (POSOCO)	(0.01)
NTECL	0.10
Kundakulam	1.93

T. Chidambaram
SUPERINTENDING ENGINEER
 -cum-HOD
 Electricity Department
 Puducherry

NTPL	(0.02)
NNTPS	(0.08)
TOTAL	30.23

The above figure of Rs. 30.23 Crores, has been shown as an explanatory note on the face of Profit & Loss Account below the heading of "Purchase of Power".

(4) EDP has received Rs.5.88 Crores under the R-APDRP (Restructured Accelerated Power Development Reforms Project) scheme. The scheme involves grant of loan from Government of India [through the nodal agency i.e. Power Finance Corporation (PFC)] to the Union Territory of Puducherry. Total tenure of the loan is 10 years (which includes a 3 years moratorium period).

During the year EDP has made provision of interest @ 11.50% (as per Terms & Conditions prescribed by PFC) on the amount of Rs. 24.48 Crores, which comes to Rs. 2.86 Crores for 2019-20.

(5) EDP has received Rs. 11.44 Crores under Part B of the R-APDRP (Restructured Accelerated Power Development Reforms Project) scheme. The amount was received during FY 2019-20. The same has been shown in the accounts as Loan received from PFC for R-APDRP Part B.

(6) EDP has received Rs. 8.21 Crores (Rs. 2.93 as Loan and Rs. 5.28 as Grant) under the Deen Dayal Upadhyaya Gram Jothi Yojana (DDUGJY) scheme in FY 2019-20 for providing reliable and quality power supply to all villages and reduction of line losses.

(7) EDP has received Rs. 14.20 Crore under the SMARTGRID Pilot Project from the Government of India, Ministry of Power. The amount received was considered as Grant and transferred to Government Fund Balance.

(8) EDP has received Rs. 3.23 Crore under the PSDF Scheme from the Government of India, Ministry of Power. The amount was received during FY 2019-20.

(9) Investment in Puducherry Power Corporation Limited, a power generating company, is in the name of the Government of India; however the related shares are in the custody of EDP. EDP acts as the custodian of the shares. Hence, these shares are not considered as an investment of the EDP.

(10) Consumers provide security deposits either in the form of cash or FDR or Bank Guarantee. From FY 2012-13 onwards, as per JERC's direction EDP has opened a separate head of account for SD/ASD/MSD collected from Consumers under 8336 - Civil Deposits -101 - Security Deposits on which interest will be provided to consumers as per JERC directions.

T. Chandrasekhar
SUPERINTENDING ENGINEER
 -cum-HOD
 Electricity Department
 Puducherry

As per the directives issued by JERC in its Tariff Order dated 16th June 2012, EDP is required to pay / provide interest on the deposits taken from the consumers. Accordingly as per Tariff Order issued by JERC, EDP has made provision for the interest of Rs. 15.33 Crores in the accounts during the year 2019-20. The department is in the process of reconciling the deposit account to ascertain the actual liability toward the security deposit and the further provision will be made once the liability is determined.

(11) The Department has made an interest payment of Rs. 5.11 Crores during the year 2019-20 towards interest payable on deposits taken from consumers. The same has been accordingly adjusted from the figure of interest payable on consumer deposits.

(12) Goods and Service Tax Act came into force w.e.f. 01.07.2017 and EDP has obtained registration under Goods and Service Tax Act in April 2018. Total GST credit of Rs.283.70 Lakhs has been taken during the year 2019-20, out of which Rs. 42.85 Lakhs belongs Revenue in Nature and Rs. 240.84 Lakhs belongs to Capital Nature.

(13) The amount shown under Sundry Debtors is subject to reconciliation. The Sundry Debtors outstanding are calculated based on the following formula: Opening Balance + Billing for the Year – Collection during the Year. For the year ending 31st March, 2020, the balance of Sundry Debtors in the Financial Statements is Rs. 1023.16 Crores which includes the debtors of Rs. 44.28 Crores (refer Note 16 of Part B). According to the billing system of the Department, the amount of Sundry Debtors is Rs. 704.72 Crores as on 31.03.2020. Hence sundry debtors of Rs. 274.16 Crores (1023.16-44.28-704.72) are un-reconciled as on 31.03.2020.

(14) The amount shown under Inventory is subject to reconciliation. The closing balance of inventory is calculated based on the following formula: Opening Balance + Material Purchase for the Year – Inventory utilized during the Year. For the year ending 31st March, 2020, the balance of Inventory in the financial statement is Rs. 43.17 Crores. As per Stores (maintained in computer system) of EDP, the value of Inventory is Rs. 17.97 Crores. Hence inventory of Rs. 25.20 Crores un-reconciled as on 31.3.2020.

(15) Sale of Power:

(a) The sale of power for the year includes Rs. 85.27 Crores as Un-billed revenue (previous year Rs. 87.52 Crores) and same is debited in Un-Billed Debtors account in Balance Sheet. EDP has claimed subsidy from Government on domestic consumers having consumption below 100 units per month.

T. Chinnappa
SUPERINTENDING ENGINEER
-cum-HOD
Electricity Department
Puducherry

As a consequence of excess power available within the region of Puducherry, TNEB has been drawing power from the Electricity Department, Puducherry during the year 2019-20. The total power drawn is 10.16 MUs (previous year 9.41 MUs), and the equivalent amount to be recovered as Sale of Power is Rs. 3.87 Crores (previous year Rs. 3.45 Crores). (Read along-with Note 16 of Part B of Notes to Accounts).

(16) TNEB is continuously drawing power from the Electricity Department, Puducherry but EDP had not issued bills/ invoices to TNEB against such sale of power from FY 2013-14. Billing was not done due to conflict in respect of per unit rate. The total power drawn by TNEB from FY 2013-14 to FY 2017-18 was 105.63 MUs and the equivalent amount to be recovered for Sale of Power is Rs. 39.50 Crores (including Transmission Losses, Wheeling and Transmission charges). EDP has issued bills of Rs. 42.15 crore to TNEB in respect of power drawn by TNEB from FY 2013-14 to 31.01.2019 in 2018-19 and Bill of Rs. 2.13 crore for the period from Feb 2019 to June 2019 during the year 2019-20 which is included in sale of power as Export to other Region.

(17) Revenue from other services related to sale of power:- The revenue from other services related to sale of power includes:-

(a) Revenue from UI/DSM charges for the year 2019-20 is Rs. 11.82 Crores (previous year Rs. 1.66 Crores).

(b) EDP earned income from open access charges amounting to Rs. 0.00 Lakhs.

(c) EDP earned income from URS amounting to Rs. 0.43 Crores

(d) EDP earned income from RRAS amounting to Rs. 1.26 Crores.

(18) The expenditure capitalized and not charged to the Profit and Loss account are as follows:

• Salary Expenses: Rs. 16.26 Crores (previous year Rs. 17.95 Crores)

(19) In case of certain Revenue Expenditure which have been identified by the Department as having Employee Cost attached to it which is to be capitalized thus CWIP account is debited with 20% of such expenditures towards salaries and wages.

(20) During previous years, salary cost pertaining to capital works related to transmission work as identified by the Department has been capitalized. During the Year SCADA DMS Project (Under RAPDRP Part B) and Project under SMARTGRID got capitalized.


SUPERINTENDING ENGINEER
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Electricity Department
Puducherry

(21) Advance paid to different vendors on 31st March 2020 for various schemes (i.e. Smart grid, DDUGUY, PSDF, IPDS) shown as Capital Advance.

(22) While the accounts prepared by EDP is on accrual basis based on generally accepted accounting principles, the accounts prepared by the Department of Treasury, Government of Puducherry is on cash basis. Therefore the balance of the Government Fund in the accounts of EDP and the balance of EDP in the accounts prepared by the Department of Treasury, Government of Puducherry are not reconciled.

(23) Internal Audit report

EDP has appointed an Internal Auditor for the year 2019-20. Auditor has submitted reports for all 4 quarters of 2019-20. The EDP is in the process of review of internal audit reports of FY 2019-20 and earlier periods and will respond to the audit observations and therefore no adjustments have been made to the accounts for the year 2019-20 for the audit observations.

(24) Stipend:

Stipend to be paid to apprentices are in arrears. It is recognized as and when paid.

(25) Bank Accounts operated under DAT

EDP DDOs are maintaining operational control of 15 Bank Accounts which are being operated under the supervision and authority of Treasury (DAT). These accounts are being used to make payment on behalf of DAT for deduction from salary, contractor payments etc., DAT transfers the deduction made from payment for salary and contractor payments to these Bank Accounts and DDOs on behalf of DAT makes the payment to respective Government Department.

Since the Bank Accounts have been identified as belonging to DAT, the same has not been shown in the Financial Statements and have accordingly been disclosed here for information purposes.

The impact of amount appearing in these bank accounts, vis a vis, increase in liabilities, and commensurate reduction in DAT Government Fund balance has been accounted for in the accounts. The same is in the nature of a provision which shall be reversed on 1st April 2020.

EDP Shall not withdraw or utilize any amount from these bank accounts including any interest earned as these belongs to DAT. Details of Bank Accounts as on 31st March are given below.

SL.	NAME OF SECTION	ACCOUNT NUMBER	TYPE OF ACCOUNTS	CLOSING BALANCE (INR)
1	EE/ URBAN O&M	30984215583	SB	8,91,657.50
2	EE/ CABLES AND TTC	30985567408	SB	3,69,842.70
3	EE/ SPM AND BUILDINGS	30959445288	CA	1,99,876.70
4	EE/ RURAL O&M NORTH	30987198787	SB	1,99,777.00

T. Chinnappa
SUPERINTENDING ENGINEER
-cum-MOD
Electricity Department
Puducherry

5	EE/ KKL	30859758747	SB	3,95,202,06.50
6	EE/ EHV	30948302503	CA	0.50
7	EE/ MRT AND MMC AND B&E	30502986703	SB	2,91,124.00
8	EE/ AUTO SS BASS	30977125936	CA	5,008.00
9	EE/ AUTO SS VLNR	30964498904	CA	4,709.50
10	EE/ RURAL O&M SOUTH	30967993813	CA	33,606.00
11	EE/ GENERAL	34584469746	CA	3,347.00
12	OSD	30954092530	CA	9,22,848.50
13	SE/ MP&OR/FC/SE O&M	30437734089	SB	47,74,759.00
14	AE/MAHE	30938886997	SB	2,37,134.25
15	AE/YANAM	32185245589	SB	96,070.25
			Total	4,75,49,976.40

For MKPS & Associates
Chartered Accountants
FRN: 302014E

Ankit Kumar Agarwal
CA Ankit Kumar Agarwal
Partner
M.No: 231099

Date: 25-01-2021

UDIN: 21231099AAAAAZ6736



S. Prabavady
S. PRABAVADY
FINANCIAL CONTROLLER
ELECTRICITY DEPARTMENT
PUDUCHERRY

R. Murali
(R. MURALI)
SUPERINTENDING ENGINEER
-cum-HOD
Electricity Department
Puducherry

T. Chandrasekhar
T. Chandrasekhar
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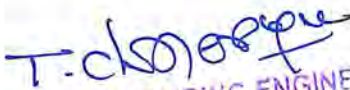
UNAUDITED FINANCIAL STATEMENTS FOR FY 2020-21


SUPERINTENDING ENGINEER
-cum-HOD
Electricity Department
Puducherry

PUDUCHERRY ELECTRICITY DEPARTMENT			
BALANCE SHEET AS ON 31st March, 2021 (UNAUDITED)			
PARTICULARS	SCHEDULE No.	As at 31.03.2021	As at 31.03.2020
SOURCES OF FUNDS			
(1) Owner's Funds			
Government Fund		17,501,346,679	13,491,550,684
(2) Loan Funds			
Secured Loans		-	-
Unsecured Loans	1	869,975,926	759,791,429
(3) Long Term Liabilities	2	145,399,811	185,616,780
TOTAL		18,516,722,416	14,436,958,893
APPLICATION OF FUNDS			
(1) Fixed Assets			
(a) Gross Block	3	9,546,330,453	8,642,894,878
(b) Less : Accumulated Depreciation		4,546,795,277	4,317,902,156
(c) Net Block		4,999,535,176	4,324,992,721
(d) Capital Work in Progress		785,166,280	1,188,805,329
(e) Capital Advances		-	103,155,732
(2) Current Assets Loans & Advances			
(a) Inventories		359,529,706	431,770,661
(b) Sundry Debtors	4	12,562,771,777	11,088,851,294
(c) Cash and Bank Balances	5	293,067,225	373,327,362
(d) Loans and Advances	6	307,837,621	252,209,521
		13,523,206,330	12,146,158,838
Less: Current Liabilities and Provisions	7	8,589,014,826	11,043,688,588
NET CURRENT ASSETS		4,934,191,504	1,102,470,249
Profit & Loss Account		7,797,829,456	7,717,534,861
TOTAL		18,516,722,416	14,436,958,893
Significant Accounting Policies and Notes to Accounts	14	-	-


SUPERINTENDING ENGINEER
 -cum-HOD
 Electricity Department
 Puducherry

PUDUCHERRY ELECTRICITY DEPARTMENT			
PROFIT AND LOSS ACCOUNT FOR THE PERIOD ENDED 31st March 2021 (UNAUDITED)			
PARTICULARS	SCH. No.	Year Ended 31st March, 2021	Year Ended 31st March, 2020
INCOME			
Revenue from Sale of Power [Refer Note 3 of Part A of Notes to Accounts]	8	14,336,984,081	15,028,460,808
Revenue from other services related to sale of power	9	133,197,982	135,063,006
Other Income	10	33,990,801	51,960,629
TOTAL INCOME		14,504,172,864	15,215,484,443
EXPENDITURE			
Purchase of Power		12,410,874,591	14,098,362,448
[Includes an amount of Rs.(6.01) Crores for power purchased prior to 2020-21 but invoices received in 2020-21 explained in Notes 3(B) of Part B of Notes to Accounts]			
Power Purchase Prior Period		-	960,877,720
Employee Costs	11	1,145,315,858	1,162,667,314
Repair & Maintenance Expenses		112,949,724	59,844,557
Administration and General Expenses	12	171,310,107	180,218,320
Other Expenses		1,636,770	54,169
Depreciation		228,893,121	192,829,870
Interest and Finance Charges	13	513,487,288	954,277,804
Prior Period Item		-	614,654,989
TOTAL EXPENDITURE		14,584,467,459	18,223,787,192
Net Profit / (Loss) before prior period adjustments		(80,294,595)	(3,008,302,749)
Net Prior Period Credits / (Charges)		-	-
Profit / (Loss) before Extraordinary Items		(80,294,595)	(3,008,302,749)
Less : Extraordinary Items		-	-
Profit / (Loss) before Tax		(80,294,595)	(3,008,302,749)
Less : Provision for Tax		-	-
Profit / (Loss) After Tax		(80,294,595)	(3,008,302,749)
Profit / (Loss) brought forward from previous year		(7,717,534,861)	(4,709,232,111)
Balance carried to Balance Sheet		(7,797,829,456)	(7,717,534,861)


 SUPERINTENDING ENGINEER
 -cum-HOD
 Electricity Department
 Puducherry

SCHEDULES FORMING PART OF THE FINANCIAL STATEMENT**SCHEDULE - 1
UNSECURED LOANS**

Sr./Particulars	As at 31.03.2021	As at 31.03.2020
Unsecured Loan from PFC for Part A of R-APDRP 1 [Refer Note 4 of Part B of Notes to Accounts]	244,840,000	244,840,000
Unsecured Loan from PFC for Part B of R-APDRP 2 [Refer Note 6 of Part B of Notes to Accounts]	431,920,903	424,940,903
Unsecured Loan from REC for DDUGJY [Refer Note 3 7 of Part B of Notes to Accounts]	66,555,023	41,310,526
Grant from Central Government for SMARTGRID 4 [Refer Note 8 of Part B of Notes to Accounts]	-	-
5 Loan for PSDF	9,500,000	9,500,000
Loan from PFC for IPDS [Refer Note 2 (e), 5 & 9 of 6 Part B of Notes to Accounts]	117,160,000	39,200,000
TOTAL	869,975,926	759,791,429

**SCHEDULE - 2
LONG TERM LIABILITIES**

Sr./Particulars	As at 31.03.2021	As at 31.03.2020
1 Dongfeng Electronics Co. Ltd China	145,399,811	185,616,780
TOTAL	1,132,535,737	984,608,209

**SCHEDULE - 4
SUNDRY DEBTORS**

Sr./Particulars	As at 31.03.2021	As at 31.03.2020
1 Sundry Debtors for Sale of Power [Refer Note 15 of Part B of Notes to Accounts]	11,526,487,742	10,231,572,573
2 UI Charges receivable	453,444	5,424,147
3 Receivable from Other Department for Sale of materials	1,862,045	18,404
4 Unbilled Debtors	1,033,968,547	851,836,170
TOTAL	12,562,771,777	11,088,851,294

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-cum-HOD
Electricity Department
Puducherry

SCHEDULE - 5		
CASH & BANK BALANCES		
Sr./Particulars	As at 31.03.2021	As at 31.03.2020
1 Cash in hand	1,464,941	21,971
2 Cheques in hand	-	-
3 Margin money with Bank	169,661,222	159,289,320
4 Balance with SBI (RAPDRP)	25,449,737	139,720,838
5 Balance with SBI (DDUGJY)	57,986,089	63,868,882
6 Balance with SBI (SMARTGRID)	35,458,364	377,516
7 Balance with SBI (PSDF)	1,104,079	9,140,589
8 Balance with SBI (IPDS)	1,236,657	520,914
9 TDS Receivable	706,137	387,333
TOTAL	293,067,225	373,327,362
SCHEDULE - 6		
LOANS & ADVANCES		
Sr./Particulars	As at 31.03.2021	As at 31.03.2020
1 Other Income receivable	-	-
2 Lease advances	-	-
3 Advances to Creditors	-	14,858,706
4 Tariff Subsidy receivable	307,837,621	237,350,815
5 Prepaid Expenses	-	-
TOTAL	307,837,621	252,209,521


SUPERINTENDING ENGINEER
 -cum-HOD
 Electricity Department
 Puducherry

SCHEDULE - 7
CURRENT LIABILITIES & PROVISIONS

Sr./ Particulars	As at 31.03.2021	As at 31.03.2020
1 Consumer Deposits [Refer Note 11 of Part B of Notes to Accounts]	2,394,105,925	2,357,261,135
2 Consumer Contribution for Deposit Works	528,975,638	416,333,350
3 Sundry Creditors for power purchase	3,253,728,190	5,933,179,629
4 Interest Payable	1,195,080,627	1,031,295,536
5 Other Liabilities	79,626,797	47,549,967
6 Vendor/Contractor Deposits	159,108,256	40,418,375
7 Provision for Power Purchase	895,052,379	1,090,683,614
8 Provision for Other Expenses	89,278,122	78,903,950
9 Creditors/Provision for Major Work	32,987,311	83,734,282
10 GST/ Sales Tax Payable [Refer Note 13 of Part B of Notes to Accounts]	(39,688,869)	(35,671,249)
11 UI Charges Payable	760,450	-
TOTAL	8,589,014,826	11,043,688,588


SUPERINTENDING ENGINEER
 -cum-HOD
 Electricity Department
 Puducherry

SCHEDULE - 3

Fixed Assets Schedule - 2020-21																
Assets group number	Assets group description	Gross Block					Depreciation							(Rs. In Lakhs)		
		Opening balance*	Adjustment of Previous Year	Additions during the period	Deductions during the year	Cost at the end of the year	Opening balance	Adjustment of Previous Year	Depreciation on Opening Balance	Depreciation on additions during the period	Depreciation for the year	Depreciation On Deductions during the year	Total at the end of the year	At the end of current year	Adjustment of Previous Year	At the end of previous year
1	Land and land rights															
	Sub Stations	699.80				699.80								699.80		699.80
	Other	35.00				35.00								35.00		35.00
2	Buildings															
	Sub Stations	1,236.62				1,236.62	620.80		15.43		15.43		636.23	600.38		615.81
	Other	500.74				500.74	305.66		4.14		4.14		309.80	190.94		195.07
3	Plant and machinery															
	Sub Stations	30,663.75		877.26		31,541.01	14,309.73		600.07	48.91	648.98		14,958.71	16,582.30		16,354.02
	Translators	19,225.16		5,118.57		24,343.72	9,570.04		548.56	164.27	730.83		10,300.87	14,042.86		9,655.12
4	Lines and cable network															
	HT & LT Lines	16663.61		1,269.41		17,933.02	8557.37		351.70	45.70	397.40		8,954.76	8,978.26		8,106.25
	LT Lines	9187.38		1,769.11		10,956.50	6652.05		118.44	63.69	182.13		6,934.18	4,122.32		2,535.33
5	Vehicles															
	Sub Station and Other	188.94				188.94	170.05		0.01		0.01		170.05	18.89		18.89
6	Furniture and fixtures															
	Sub Station and Other	15.19				15.19	11.96		0.32		0.32		12.28	2.90		3.22
7	Office equipment (Office equipment, telephones & Telephone lines, Radio and high frequency carrier system (VHF))															
	Sub Station and Other	84.15				84.15	73.75		1.97		1.97		75.72	8.43		10.40
8	IT equipments (Computers etc.)															
	Sub Station and Other	213.39				213.39	164.07		2.07		2.07		186.14	27.25		29.32

T. Chinnappa
SUPERINTENDING ENGINEER
 -cum-HOD
 Electricity Department
 Puducherry

Fixed Assets Schedule - 2020-21

		Gross Block					Depreciation							(Rs. in Lakhs)			
														Net Block			
Assets group number	Assets group description	Opening balance*	Adjustment of Previous Year	Additions during the period	Deductions during the year	Cost at the end of the year	Opening balance	Adjustment of Previous Year	Depreciation on Opening Balance	Depreciation on additions during the period	Depreciation for the year	Depreciation On Deductions during the year	Total at the end of the year	At the end of current year	Adjustment of Previous Year	At the end of previous year	
9	Testing &Measuring Equipments																
	Sub Station and Others	331.49	-	-	-	331.49	277.50	-	3.53		3.53	-	281.03	50.46	-	53.99	
10	SCADA Centre																
	Sub Station and Others	3,587.05	-	-	-	3,587.05	2,411.97		161.18		161.18	-	2,573.15	1,013.90		1,175.08	
11	Smartgrid Pilot Project																
	Sub Station and Others	3,796.70	-	-	-	3,796.70	34.08		140.96		140.96	-	175.03	3,621.67		3,762.62	
	Total	86,428.95	-	9,034.36	-	95,463.30	43,179.03	-	1,946.37	342.56	2,288.93	-	45,467.96	49,995.34	-	43,249.92	

T. Chinnappa
SUPERINTENDING ENGINEER
-cum-HOD
Electricity Department
Puducherry

SCHEDULES FORMING PART OF THE FINANCIAL STATEMENT

**SCHEDULE - 8
REVENUE FROM SALE OF POWER**

Sr.No. Particulars	Year Ended 31st March 2021	Year Ended 31st March 2020
1 LT Consumers	4,537,360,814	4,687,260,778
2 HT Consumers	8,768,482,352	9,298,728,457
3 Street Light Charges	215,344,091	215,912,156
4 Agriculture	34,404,327	28,618,857
5 Tariff Subsidy on Sale of Power	29,078,425	56,000,000
6 Surcharge	545,977,095	566,052,558
7 FPPCA charges	-	-
8 Export to Other Region	34,227,530	21,269,552
9 Less: Incentives to consumers (net of Penal charges)	9,400,786	(179,042,874)
10 Less: GST	622,144	1,020,708
	14,154,851,704	15,051,864,524
Add Un-billed revenue as at the end of the year [Refer Note 17 (a) of Part B of Notes to Accounts]	1,033,968,547	851,836,170
Less Un-billed revenue as at the beginning of the year	851,836,170	875,239,885
Revenue from Sale of Power	14,336,984,081	15,028,460,808
	14,336,984,081	15,028,460,808

**SCHEDULE - 9
REVENUE FROM OTHER SERVICES RELATED TO SALE OF POWER**

Sr.No. Particulars	Year Ended 31st March 2021	Year Ended 31st March 2020
1 Open Access Income	-	-
2 URS Income	700,010	4,258,567
3 UI/DSM Charges	118,081,868	118,221,653
4 RARS Charges	14,416,104	12,582,786
TOTAL	133,197,982	135,063,006

T. Chinnappa
SUPERINTENDING ENGINEER
-cum-HOD
Electricity Department
Puducherry

SCHEDULE - 10 OTHER INCOME		
Sr.No.Particulars	Year Ended 31st March 2021	Year Ended 31st March 2020
1 Sale of Trading Materials	1,845,458	61,076
2 Interest Income on Margin Money Deposit with Bank	14,477,666	11,760,803
3 Other receipts	17,667,678	40,138,750
TOTAL	33,990,801	51,960,629
SCHEDULE - 11 EMPLOYEE COSTS		
Sr.No.Particulars	Year Ended 31st March 2021	Year Ended 31st March 2020
1 Salary	1,285,286,854	1,310,339,000
2 Wages	7,972,000	8,291,000
3 Stipend	5,284,000	6,966,000
4 Overtime Payment	-	5,811,634
	1,298,542,854	1,331,407,634
Less Departmental Charges	4,497,891	6,092,117
Less Salary Costs Capitalized [Refer Note 20 of Part B of Notes to Accounts]	148,729,105	162,648,203
TOTAL	1,145,315,858	1,162,667,314
SCHEDULE - 12 ADMINISTRATION & GENERAL EXPENSES		
Sr.No.Particulars	Year Ended 31st March 2021	Year Ended 31st March 2020
1 Office Expenses	21,053,604	25,155,033
2 Other Miscellaneous Expenses	85,747,304	78,542,072
3 EESL charges	64,509,199	76,521,215
TOTAL	171,310,107	180,218,320
SCHEDULE - 13 INTEREST AND FINANCE CHARGES		
Sr.No.Particulars	Year Ended 31st March 2021	Year Ended 31st March 2020
1 Interest Charges	481,454,532	927,258,194
2 Bank Charges	32,032,756	27,019,610
TOTAL	513,487,288	954,277,804


SUPERINTENDING ENGINEER
 -cum-HOD
 Electricity Department
 Puducherry

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2021

(1) Background

Puducherry Electricity Department (EDP) is a part of the Government of Puducherry. It is responsible for distribution and supply of electricity in Puducherry, Karaikal, Mahe and Yanam regions of the Union Territory of Puducherry. EDP is governed by the Electricity Act 2003, as a deemed licensee.

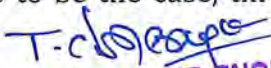
After the enactment of The Electricity Act 2003, it is mandatory for all electricity utilities to file their Annual Revenue Requirement and Tariff Proposal in the form of a petition before the respective State Electricity Regulatory Commission. The Commission after hearing all the stake holders, issues an appropriate order on the ARR and Tariff Proposal. The Department had filed its first proposal for tariff fixation/revision for the year 2009-10 and a Tariff Order was passed in February 2010.

Being a Government Department, the EDP maintained its books of accounts as per the Government system of accounting, which essentially is cash based and to some extent a partial system of single and double entry accounting. In other words, as typical to any other entity that maintains its accounts based on a commercial accounting system, the EDP did not prepare its Profit & Loss Account, Balance Sheet and Cash Flow Statement at the end of the year. Further since there was no concept of Balance Sheet, the fixed assets were not capitalized and fixed assets records were not kept in the manner required as in the case of any commercial organization.

In the Tariff Order which was passed in February 2010, the JERC had given a directive to the EDP that it must prepare separate Financial Statements and get the same audited. The Department was directed to prepare Accounting Statements which includes Balance Sheet, Profit and Loss Account, Cash Flow Statement, Auditor's Report, etc., together with notes and such other supporting statements and submit the same along with the next ARR and Tariff Petition.

To comply with the directive given by JERC, annual accounts under accrual basis were first prepared by the EDP for the financial year 2009-10 followed in subsequent years. The said annual accounts for these two years are accompanied by a detailed methodology on how the opening balance sheet was prepared as on 31st March 2009. The accrual-based accounts were accompanied with a detailed asset register and depreciation register. These registers were prepared based on physical verification of the assets and ascertained their current condition and use.

EDP continues to be a department of the Government of Puducherry and therefore need to continue to maintain its base books of accounts as per the Government system of accounting. This would continue to be the case, till such time the EDP is corporatized


SUPERINTENDING ENGINEER
-cum-HOD
Electricity Department
Puducherry

into a separate entity under the Companies Act 2013. Therefore, the Financial Statements attached as a part of this ARR petition have been prepared solely for the purposes of complying with the JERC's directives and must be read and interpreted in that context.

The paragraphs below outline the methodology adopted for the preparation of the Financial Statements. As indicated above, the base records continue to be the cash based Government system of accounting and books of account maintained therein. Necessary adjustments have been carried out to the base amounts indicated in the Government system of accounts to arrive at the Profit and Loss Account, Balance Sheet and Cash Flow Statement for the financial year 2020-21. These will continue to be done till such time the corporatization of the EDP is carried out. At that point of time, the corporatized entity will migrate to maintain its basic books of accounts also on accrual basis.

(2) Basis of the Financial Statements

The Department prepares its annual receipts and expenditure statement on cash basis, which is audited by the state unit of the Comptroller and Auditor General. These audited amounts are compiled across all departments by the Department of Treasury, Government of Puducherry and the Audited State Annual Accounts of the Government of Puducherry are prepared and published. On its part, the Electricity Department reconciles its annual receipts and expenditure statements (called as financial progress statements) with the Department of Treasury. Since the published Audited State Annual Accounts are prepared for the State as whole (taking all departments across the Government), some of the account heads and amounts pertaining to the Electricity Department are rolled up at a higher level. However the financial progress statements (duly reconciled with the Department of treasury) contain details of all the account heads used by the Electricity Department. Thus it may be noted that the detailed head wise amounts as per the financial progress statements (which are on cash basis) are duly reconciled with the Department of Treasury and form part of published Audited State Annual Accounts by the CAG of India.

The above duly reconciled figures on cash basis have formed the base documents for the compilation of the financial statements. The amounts reported in these financial progress statements are adjusted to reflect the accrual basis of accounting and other adjustments required for conforming to Generally Accepted Accounting Principles have been made based on a detailed review and scrutiny of the cash based accounts by the EDP.

The annual accounts have been prepared under accrual basis and Financial Statements have been prepared taking the format as used by EDP in the previous year. It may be noted that the EDP is not a company incorporated under the Companies Act 1956 / Companies Act 2013, and therefore is not necessarily required to adopt the new Schedule VI format.


SUPERINTENDING ENGINEER
-cum-HOD
Electricity Department
Puducherry

It may be noted that for the financial year 2021-21, the State Accounts were not published till the date of preparation of these accrual based financial statements of the EDP. Hence, differences (if any) between the State Accounts and these accrual based financial statements will be considered as and when the State Accounts are available.

(3) Revenue Recognition

Revenue from sale of power is accounted on accrual basis. The sale of power is as per the tariff fixed by concerned authority. Revenue is accounted for on the basis of demand bills raised on the consumers of the Union Territory of Puducherry. Revenue for the year is also adjusted for the un-billed revenue of the previous year and current year on estimated basis. Revenue from sale of power is recognized net of GST/value added tax.

(4) Fixed Assets

All Fixed Assets are stated at cost less accumulated depreciation. The cost of fixed assets includes cost incurred/money spent in acquiring or installing or constructing fixed asset, and the salary cost of the employees who are deployed on the project / work.

Any addition to or improvement to the fixed asset that results in increasing the utility or useful life of the asset is capitalized and included in the cost of fixed asset.

Any Fixed Asset, which has been acquired free of cost or in respect of which no payment has been made, is recorded at NIL value. Cost of land improvements such as leveling, filling or any other developmental activity, if any, is capitalized as a part of the cost of building.

Transmission network assets (Sub Stations and transmission lines) and Distribution network assets are capitalized in the year of commissioning. Storage charges at 2.5% of material costs and supervision charges at 17% of total costs are capitalized as overhead allocations.

Fixed Assets are eliminated from the financial statement, either on disposal or on retirement from active use or on becoming redundant. Generally, such assets are disposed of thereafter as per the policy of the department.

(5) Depreciation

The CERC has notified the rates of depreciation on fixed assets with effect from 01.04.2009 as per Notification No. L-7/145/160/2008-CERC dated 19.01.2009 further revised as per Tariff order for FY 2020-21 vide petition no. 20/2019 dated 18.05.2020 and the same have been adopted by the department in calculating the depreciation on fixed assets.


SUPERINTENDING ENGINEER
-cum-HOD
Electricity Department
Puducherry

Based on the above, the depreciation is calculated at following rates:

Description of Assets	Rate of Depreciation
Land and Land Rights	--
Building	1.80%
Plant and Machinery	3.60%
Transformer	3.60%
Lines and Cables (HT & LT)	3.60%
Office Equipment	6.00%
IT Equipment	6.00%
Vehicles	18.00%
Furniture and Fixtures	6.00%
Testing & Measuring Equipment	6.00%
SCADA P&M	6.00%
SCADA Building	1.80%

Depreciation is calculated annually at the above rates based on straight-line method on historical cost. After the residual value of the asset reaches 10% of the original cost, depreciation is not charged on this residual value.

Land other than the land held under lease is not depreciable asset and its cost be excluded from the capital cost while computing depreciable value of the assets.

(6) Capital Work in Progress

Materials issued to Capital Works in progress are valued at cost. Capital Work in Progress includes the stock of material received under Direct Debit to works as well as material at site and proportionate storage and supervision charges on the material issued for the works. The sub-station related assets are capitalized in the year of commissioning.

In case where CWIP work on a project spans multiple years, the development/ construction of an item of Fixed Asset is ongoing as on the end of the year. In such cases, the salary cost of the employees deployed in the Project/ Work, if any, shall be added to the CWIP in the respective year in which such salary costs were incurred, and these shall be capitalized along with the item of Fixed Asset in the subsequent accounting period in which the item of Fixed Asset is fully developed/ constructed and is available for use.

(7) Inventory

Inventories, stores and spares are valued at cost; which is determined based on Weighted Average. Inventories issued to the Sections under various Schemes/Work/ Project are considered as consumed at the time of issue. The closing inventory as on year end with the sections is added back to the inventory by reversing the consumption.

T. Chokkappa
SUPERINTENDING ENGINEER
-cum-HOD
Electricity Department
Puducherry

(8) Salary Costs and Retirement Benefits

Salary and other cost (other than retirement benefits) are recognized on accrual basis. The retirement benefits other than Pension are recognized on 'Pay as You Go' basis. Pension payment is managed by the Government, so the department does not account for the same in the accounts.

(9) Provision for Bad and Doubtful debts

No provision for bad and doubtful debts has been made in the accounts. The management will decide on the policy for provisioning for bad and doubtful debts and accordingly give effect of the same. Looking to the huge amount of outstanding balances of sundry debtors/receivables, management must take reconciliation exercise at the earliest as well as also decide in policy for provision of bad and doubtful debts.

(10) Consumer Contribution

Contribution received from consumers towards assets/ works is disclosed as liabilities till year end under Consumer Deposit Head.

(11) Power Purchase

Power purchase costs are accounted based on the total number of units purchased during the year from the Power Generators allocated to EDP by the Ministry of Power, Government of India. Apart from the power units purchased from Power Generators, Power Purchase Cost also includes transmission and wheeling charges paid to companies like Power Grid Corporation of India Ltd. The Power Purchase Cost is net of rebate received on account of advance and/ or prompt payments made by the department.

All invoices, revision invoices, debit notes and credit notes received from Power Suppliers (i.e. Power Generating / Power Transmission / Power Wheeling Companies) are accounted in the financial year in which they are received by EDP. Some of the invoices, revision invoices, debits notes and credit notes contain charges (or credit) pertaining to Power Purchased by the EDP relate to prior years. This happens because of time lag between Power Purchase and orders passed by the respective regulatory commissions (governing the respective power suppliers) or due to the time lag between Power Purchase and refunds / liabilities arising to the power supplier on account of tax assessments, etc., which have to be recovered from the EDP or refunded to the EDP.

(12) Use of Estimates

The preparation of financial statements requires the management of the department to make estimates and assumptions that affect the reported balance of assets and liabilities, revenues and expenses and disclosures relating to the contingent liabilities. The management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ from these

T. Chandra
SUPERINTENDING ENGINEER
-cum-HOD
Electricity Department
Puducherry

estimates. Any revision to accounting estimates is recognized prospectively in the current and future periods. Examples of such estimates include unbilled revenue etc.

(13) Bank Charges

Bank charges are accounted on payment basis.

(14) Prior Period Items

Any expenditure belongs to period prior to the Financial Year for which books of accounts has been prepared, are adjusted under the head "Prior Period Items".

T. Chappala
SUPERINTENDING ENGINEER
-cum-HOD
Electricity Department
Puducherry

PART B: NOTES FORMING PART OF ACCOUNTS

(1) The cash-based Financial Progress Statement (duly reconciled with Department of Accounts and Treasury) forms the basis of preparation of financial statements. Appropriate adjustments are made to it for converting the cash-based statement to accrual-based accounts. The adjustments include provision for outstanding liabilities, accruing of receivables, accounting for unbilled revenue, accounting for loans and advances, capitalization of expenditure etc.

(2) Contingent Liabilities:

(a) Details of Unexpired Letters of Credit (L/Cs) are as follows:

Name of the Generating Station	Value of the L/C As on 31.03.2021 (Rs.)	Period of LC
KAIGA	9,83,00,000	10.10.2020 To 09.10.2021
NLC INDIA LTD	23,75,55,510	20.01.2021 To 19.01.2022
NPCIL MAPS	71,00,000	12.10.2020 To 11.10.2021
NTECL	10,27,00,000	01.07.2020 To 30.06.2021
NTPC	43,38,00,000	03.01.2021 To 02.01.2022
PGCIL	6,52,76,024	07.11.2020 To 06.11.2021
KKNPP	16,21,00,000	19.06.2021 To 18.06.2022
NNTPP	7,42,00,000	28.09.2020 To 27.09.2021
NTPL	6,51,00,000	28.09.2020 To 27.09.2021
Total	124,61,31,535	

(b) Contingent Liability Related to Power Purchased from Pondicherry Power Corporation Ltd. (PPCL):

During the year 2011-12, the Puducherry Power Corporation Ltd. (PPCL) has demanded a surcharge of Rs. 26.52 Crores for outstanding amount not paid to it by EDP which is under dispute.

(c) Contingent Liability Related to revision of lignite price on power purchase from Tamil Nadu Electricity Board (TNEB):

PED has received a letter from TNEB (now TANGEDCO) No. Lr. No. CFC/REV/FC/REV/AO/REV/D.396/21, Dt. 18.06.2021 in which they have claimed Rs. 34.71 crores as receivable from PED. The details of the same are as under:

(Rs. In Crore)				
Description	CC Charges due to revision of tariff rate	BPSC	Audit Amount	Total Amt.
			 SUPERINTENDING ENGINEER -cum-HOD Electricity Department Puducherry	

Payable to TNEB	50.18	30.49	2.12	82.79
Receivable from TNEB	34.68	13.41	0	48.09
Net Payable to TNEB				34.71

(d) Contingent Liability relating to pending electrocution cases.

A total of 13 cases pertaining to electrocution are currently pending decision in Local Court and High Courts respectively as on 31st March 2021.

(e) Contingent Liability relating to IPDS Loan Adjustment:

IPDS Monitoring Committee, in its 16th meeting held on 03.08.2020, decided to cancel R-APDRP Part-A IT Projects sanctioned for all 4 towns in Electricity Department, Puducherry and directed to recover/ adjust the GOI loans released along with accrued interest from future releases of R-APDRP/ IPDS Projects sanctioned to Electricity Department, Puducherry. In line with above the above decision, Rs. 5.9729 Crores which has been released by Ministry of Power (Rs. 4.88 Crores for IPDS and Rs. 1.0929 Crores for R-APDRP Part A (SCADA) has been booked and remitted back to Ministry of Power against partial recovery of outstanding GOI loan disbursed (along with accrued interest) for all cancelled 4 towns/ projects under R-APDRP Part- A IT, balance outstanding will be recovered/ adjusted from future releases of R-APDRP/ IPDS Projects sanctioned to Electricity Department, Puducherry. The matter is still with the Electricity Department for taking further necessary action.

(3) Power Purchase Cost

(A) Power Purchase invoices, revision invoices, debit and credit notes have been received from Power Suppliers (i.e. Power Generating, Transmission & Wheeling companies) in the financial year 2020-21 which include charges/ credit pertaining to power purchased by the EDP in prior financial years. These invoices were raised in the year 2020-21 because of the orders passed by the respective regulatory commissions governing the respective Power Suppliers or due to the refunds / liabilities arising to the Power Suppliers on account of tax assessments, etc., which have to be recovered from (or credited to) the EDP. The EDP is procuring the power from KKNP-Kundakulam since 2014 however, we have not been provided with the any agreement for the same.

(B) The Power Suppliers from whom such invoices, revision invoices, debit and credit notes were received in 2020-21 are as follows:

Value of Invoices/Debit Notes/Credit Notes received in Current Financial Year but pertain to Power Purchased by the EDP in Prior Financial Years
--

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 Electricity Department
 Puducherry

Power Supplier	Rs. in Crores
NLC	0.09
PGCIL	0.00
MAPS	0.04
KAIGA	(0.24)
SRLDC (POSOCO)	0.00
NTECL	0.17
Kundakulam	1.13
NTPL	(0.04)
NTPC	(5.67)
NNTPS	(1.49)
TOTAL	(6.01)

The above figure of Rs. (6.01) Crores, has been shown as an explanatory note on the face of Profit & Loss Account below the heading of "Purchase of Power".

(C) Total Late Payment Surcharge paid to the Power Suppliers Agencies in 2020-21 are as follows:

Late Payment Surcharge paid to Agencies	
Power Supplier	Rs. in Crores
NLC	9.40
PGCIL	0.36
MAPS	0.02
NTECL	5.13
NTPL	4.24
NTPC	15.98
NNTPS	0.77
KSEB	0.01
SRLDC (POSOCO)	0.003
TOTAL	35.91

The above figure of Interest has been charged by the Power purchase agencies, however while making payment to agencies PED has not considered the Late Payment Charges levied by Agencies.

(4) During the year EDP has made provision of interest @ 11.50% (as per Terms & Conditions prescribed by PFC) on the amount of Rs. 24.48 Crores under the R-APDRP (Restructured Accelerated Power Development Reforms Project) scheme, which comes to Rs. 2.82 Crores for 2021-20. The scheme involves grant of loan from Government of India [through the nodal agency i.e. Power Finance Corporation (PFC)] to the Union Territory of Puducherry.

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Electricity Department
Puducherry

(5) IPDS Monitoring Committee, in its 16th meeting held on 03.08.2020, decided to cancel R-APDRP Part-A IT Projects sanctioned for all 4 towns in Electricity Department, Puducherry and directed to recover/ adjust the GOI loans released along with accrued interest from future releases of R-APDRP/ IPDS Projects sanctioned to Electricity Department, Puducherry. In line with above the above decision, Rs. 5.9729 Crores which has been released by Ministry of Power (Rs. 4.88 Crores for IPDS and Rs. 1.0929 Crores for R-APDRP Part A (SCADA) has been booked and remitted back to Ministry of Power against partial recovery of outstanding GOI loan disbursed (along with accrued interest) for all cancelled 4 towns/ projects under R-APDRP Part- A IT, balance outstanding will be recovered/ adjusted from future releases of R-APDRP/ IPDS Projects sanctioned to Electricity Department, Puducherry. The matter is still with the Electricity Department for taking further necessary action.

(6) EDP has received Rs. 0.70 Crores under Part B of the R-APDRP (Restructured Accelerated Power Development Reforms Project) scheme. The amount was received during FY 2020-21. The same has been shown in the accounts as Loan received from PFC for R-APDRP Part B.

(7) EDP has received Rs. 6.15 Crores (Rs. 2.52 as Loan and Rs. 3.63 as Grant) under the Deen Dayal Upadhyaya Gram Jothi Yojana (DDUGJY) scheme in FY 2020-21 for providing reliable and quality power supply to all villages and reduction of line losses.

(8) EDP has received Rs. 3.51 Crore under the SMARTGRID Pilot Project from the Government of India, Ministry of Power. The amount received was considered as Grant and transferred to Government Fund Balance.

(9) EDP has received Rs. 7.80 Crore under the IPDS Part- A Scheme from the Government of India, Ministry of Power. The amount was received during FY 2020-21.

(10) Investment in Puducherry Power Corporation Limited, a power generating company, is in the name of the Government of India; however, the related shares are in the custody of EDP. EDP acts as the custodian of the shares. Hence, these shares are not considered as an investment of the EDP.

(11) Consumers provide security deposits either in the form of cash or FDR or Bank Guarantee. From FY 2012-13 onwards, as per JERC's direction EDP has opened a separate head of account for SD/ASD/MSD collected from Consumers under 8336 – Civil Deposits -101 – Security Deposits on which interest will be provided to consumers as per JERC directions. As per the directives issued by JERC in its Tariff Order dated 16th June 2012, EDP is required to pay / provide interest on the deposits taken from the consumers. Accordingly, as per Tariff Order issued by JERC, EDP has made provision for the interest of Rs. 15.92 Crores in the accounts during the year 2020-21. The department is in the process of reconciling the deposit account to ascertain the actual


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liability toward the security deposit and the further provision will be made once the liability is determined.

(12) The Department has made an interest payment of Rs. 6.89 Crores during the year 2020-21 towards interest payable on deposits taken from consumers. The same has been accordingly adjusted from the figure of interest payable on consumer deposits.

(13) Goods and Service Tax Act came into force w.e.f. 01.07.2017 and EDP has obtained registration under Goods and Service Tax Act in April 2018. Total GST credit of Rs. 71.93 Lakhs has been taken during the year 2020-21, out of which Rs. 0.37 Lakhs belongs Revenue in Nature and Rs. 71.56 Lakhs belongs to Capital Nature.

(14) The provisions of the section 194Q, of the Income Tax Act, 1961 relating to TDS on purchase of goods shall not be applicable for the EDP. (CBDT Circular No 13 dated 30th June 2021)

(15) The amount shown under Sundry Debtors is subject to reconciliation.

The Sundry Debtors outstanding are calculated based on the following formula: Opening Balance + Billing for the Year – Collection during the Year. For the year ending 31st March 2021, the balance of Sundry Debtors (Billed) in the Financial Statements is Rs. 1168.15 Crores which includes the debtors of Rs. 47.70 Crores of TNEB (refer Note 18 of Part B) and 30.60 Crores of the subsidy receivable from the Government. According to the billing system of the Department, the amount of Sundry Debtors is Rs.858.79 Crores as on 31.03.2021. Hence sundry debtors of Rs. 231.06 Crores (1168.15-47.70-30.60-858.79) are un-reconciled as on 31.03.2021.

(16) The amount shown under Inventory is subject to reconciliation.

The closing balance of inventory is calculated based on the following formula: Opening Balance + Material Purchase for the Year – Inventory utilized during the Year. For the year ending 31st March 2021, the balance of Inventory in the financial statement is Rs. 36.53 Crores. As per Stores (maintained in computer system) of EDP, the value of Inventory is Rs. 12.48 Crores. Hence inventory of Rs. 24.05 Crores un-reconciled as on 31.3.2021.

(17) Sale of Power:

(a) The sale of power for the year includes Rs. 103.40 Crores as Un-billed revenue (previous year Rs. 85.18 Crores) and same is debited in Un-Billed Debtors account in Balance Sheet. EDP has claimed subsidy from Government on domestic consumers having consumption below 100 units per month.


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As a consequence of excess power available within the region of Puducherry, TNEB has been drawing power from the Electricity Department, Puducherry during the year 2020-21. The total power drawn is 4.17 MUs (previous year 10.16 MUs), and the equivalent amount to be recovered as Sale of Power is Rs. 1.43 Crores (previous year Rs. 3.87 Crores). (Read along-with Note 16 of Part B of Notes to Accounts).

(18) TNEB is continuously drawing power from the Electricity Department, Puducherry. The total power drawn by TNEB from FY 2013-14 to FY 2020-21 was 129.32 MUs and the equivalent amount to be recovered for Sale of Power is Rs. 48.39 Crores (including Transmission Losses, Wheeling, and Transmission charges). Out of which, the EDP has issued bills for 127.54 MUs amounting to Rs. 47.70 crore to TNEB in respect of power drawn by TNEB from FY 2013-14 to 30.06.2020 which is included in sale of power as Export to other Region and the total of 1.78 MUs amounting to Rs. 0.69 crores is unbilled for the period from July, 2020 to November, 2020. The billing was not done due to conflict in respect of per unit rate. The price per unit charges for the unit sold to TNEB is still not finalized. However, we have considered average rate of Rs. 3.51 per unit for unbilled MUs.

Contingent Liability Related to revision of lignite price on power purchase from Tamil Nadu Electricity Board (TNEB):

PED has received a letter from TNEB (now TANGEDCO) No. Lr. No. CFC/REV/FC/REV/AO/REV/D.396/21, Dt. 18.06.2021 in which they have claimed Rs. 34.71 crores as receivable from PED. The details of the same are as under:

(Rs. In Crore)				
Description	CC Charges due to revision of tariff rate	BPSC	Audit Amount	Total Amt.
Payable to TNEB	50.18	30.49	2.12	82.79
Receivable from TNEB	34.68	13.41	0	48.09
Net Payable to TNEB				34.71

(19) Revenue from other services related to sale of power: - The revenue from other services related to sale of power includes: -

(a) Revenue from UI/DSM charges for the year 2020-21 is Rs. 11.81 Crores (previous year Rs. 11.82 Crores).

(b) EDP earned income from open access charges amounting to Rs. 0.00 Lakhs.


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 -cum-HOD
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(c) EDP earned income from URS amounting to Rs. 0.07 Crores.

(d) EDP earned income from RRAS amounting to Rs. 1.44 Crores.

(20) The expenditure capitalized and not charged to the Profit and Loss account are as follows:

- Salary Expenses: Rs. 14.87 Crores (previous year Rs. 16.26 Crores)

(21) In case of certain Revenue Expenditure which have been identified by the Department as having Employee Cost attached to it which is to be capitalized thus CWIP account is debited with 20% of such expenditures towards salaries and wages.

(22) During previous years, salary cost pertaining to capital works related to transmission work as identified by the Department has been capitalized. During the Year RAPDRP (Restructured Accelerated Power Development and Reforms Programme) Project (Under RAPDRP Part B) got capitalized.

(23) Advance paid to different vendors on 31st March 2021 for various schemes (i.e., Smart grid, DDUGUY, PSDF, IPDS, etc.) shown as Capital Advance.

(24) While the accounts prepared by EDP is on accrual basis based on generally accepted accounting principles, the accounts prepared by the Department of Treasury, Government of Puducherry is on cash basis. Therefore, the balance of the Government Fund in the accounts of EDP and the balance of EDP in the accounts prepared by the Department of Treasury, Government of Puducherry are not reconciled.

(25) Internal Audit report

EDP has appointed an Internal Auditor for the year 2020-21. Auditor has submitted reports for all 4 quarters of 2020-21. The EDP is in the process of review of internal audit reports of FY 2020-21 and earlier periods and will respond to the audit observations and therefore no adjustments have been made to the accounts for the year 2020-21 for the audit observations.

(26) Stipend:

Stipend to be paid to apprentices are in arrears. It is recognized as and when paid.

(27) Tax Deducted at Source:

State Bank of India, Puducherry has deducted TDS of Rs. 3.18 Lacs on interest paid on fixed deposit accounts opened with State Bank of India Puducherry.

(28) Bank Accounts operated under DAT


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Puducherry

EDP DDOs are maintaining operational control of 15 Bank Accounts which are being operated under the supervision and authority of Treasury (DAT). These accounts are being used to make payment on behalf of DAT for deduction from salary, contractor payments etc., DAT transfers the deduction made from payment for salary and contractor payments to these Bank Accounts and DDOs on behalf of DAT makes the payment to respective Government Department.

Since the Bank Accounts have been identified as belonging to DAT, the same has not been shown in the Financial Statements and have accordingly been disclosed here for information purposes.

The impact of amount appearing in these bank accounts, vis a vis, increase in liabilities, and commensurate reduction in DAT Government Fund balance has been accounted for in the accounts. The same is in the nature of a provision which shall be reversed on 1st April 2021.

EDP Shall not withdraw or utilize any amount from these bank accounts including any interest earned as these belongs to DAT. Details of Bank Accounts as on 31st March 2021 are given below.

SL.	NAME OF SECTION	ACCOUNT NUMBER	TYPE OF ACCOUNTS	CLOSING BALANCE (INR)
1	EE/ URBAN O&M	30984215583	SB	740702
2	EE/ CABLES AND TTC	30985567408	SB	532940.25
3	EE/ SPM AND BUILDINGS	30959445288	CA	392716.20
4	EE/ RURAL O&M NORTH	30987198787	SB	290312
5	EE/ KKL	30859758747	SB	24697644.22
6	EE/ EHV	30948302503	CA	3512334.50
7	EE/ MRT AND MMC AND B&E	30502986703	SB	237924.50
8	EE/ AUTO SS BASS	30977125936	CA	114899
9	EE/ AUTO SS VLNR	30964498904	CA	56.50
10	EE/ RURAL O&M SOUTH	30967993813	CA	37025
11	EE/ GENERAL	34584469746	CA	46277
12	OSD	30954092530	CA	56244.50
13	SE/ MP&OR/FC/SE O&M	30437734089	SB	7469289.10
14	AE/MAHE	30938886997	SB	1154057.50
15	AE/YANAM	32185245589	SB	127405.75
			Total	39409828.02

T. Chandra
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 -cum-HOD
 Electricity Department
 Puducherry

भारत सरकार केंद्रीय विद्युत प्राधिकरण दक्षिण क्षेत्रीय विद्युत समिति 29, रेस कोर्स क्रॉस रोड बेंगलूर- 560 009	 सत्यमेव जयते	Government of India Central Electricity Authority Southern Regional Power Committee 29, Race Course Cross Road Bengaluru-560 009
Email:mssrpc-ka@nic.in	Phone: 080-22287205	web site: www.srpc.kar.nic.in
सं/No. SRPC/SE(O)/54/UA/2021-22/	दिनांक/ Date	28 th June 2021

1. Chairperson, SRPC & CMD, TANGEDCO, Chennai	13. CMD, TSTRANSCO, Hyderabad
2. CMD, APTRANSCO, Vijayawada	14. Director (GO), TSTRANSCO, Hyderabad
3. Director (Grid & Tr.Mgmt.), APTRANSCO, Vijayawada	15. CMD, TSNPDCL, Warangal
4. CMD, APSPDCL, Tirupati	16. Secretary (Power), Puducherry
5. Managing Director, KPTCL, Bengaluru	17. Director (O), PGCIL, Gurugram
6. Managing Director, PCKL, Bengaluru	18. Director (Commercial), NTPC, New Delhi
7. Director (Transmission), KPTCL, Bengaluru	19. RED, SRHQ, NTPC, Secunderabad
8. CMD, KSEBL, Thiruvananthapuram	20. Director (Power), NLCIL, Neyveli.
9. Director(Tr, SO & REES), KSEBL, Thiruvananthapuram	21. Director (Finance), NPCIL, Mumbai.
10. Managing Director, TANTRANSCO, Chennai	22. CEO, NTECL, Chennai
11. Director (Opn), TANTRANSCO, Chennai.	23. CEO, NTPL, Tuticorin
12. Director (Distribution), TANGEDCO, Chennai	24. CEO, POSOCO, New Delhi

Subject: Revised Allocation of Power from CGS of SR - reg.

Sir/Madam,

MoP vide letter dated 08th June 2021 (copy enclosed) has communicated additional allocation of 1.25 MW and 0.2 MW out of unallocated power of NTPC- Simhadri STPS Stage-II (1000MW) towards Auxiliary energy consumption for HVDC Pugalur Station (Tamil Nadu) and HVDC Thrissur Station (Kerala) of POWERGRID respectively for testing and pre-commissioning activities before commissioning and for auxiliary consumption after commissioning as under:

Sl No.	HVDC Sub Station	Allocation			
		From (CGS)	Present (MW)	Additional (MW)	Total (MW)
1	Pugalur	NTPC-Simhadri STPS-II	1.85	1.25	3.10
2	Thrissur	NTPC-Simhadri STPS-II	1.00	0.20	1.20

Subsequently, Chief General Manager, RPT HVDC PROJECT, PGCIL has requested for implementation of the above additional allocation from 01.07.2021.

The revised allocation (firm+unallocated) in percentage from Central Generating Stations (CGS) of SR to the beneficiaries is at **Annexure**. **The revised allocation would be implemented from 00:00 Hrs of 01st July 2021.**

The beneficiaries are required to maintain LC commensurate with the allocated power.

भवदीय/Yours faithfully,

Encl: as above

T. Chokkappa
SUPERINTENDING ENGINEER
-cum-HOD
Electricity Department
Puducherry

A. Balan

(ए बालन / A Balan)
सदस्य सचिव/ Member Secretary

Copy to:

1. Chief Engineer, SLDC, APTRANSCO, Vza	17. CGM, TPS-II, NLCIL, Neyveli
2. Chief Engineer (Comml), APPCC, Hyd	18. GM, TPS-I (Expn.), NLCIL, Neyveli
3 Chief Engineer, SLDC, KPTCL, Bengaluru	19. GM, TPS-II (Expn.), NLCIL, Neyveli
4. Additional Director (Proj.), PCKL, Bengaluru	20. GM, NNTPS, NLCIL, Neyveli
5. Chief Engineer (SO), KSEBL, Kalamassery.	21. DGM (Commercial), NTPL, Tuticorin
6. Chief Engineer(O), TANTRANSCO, Chennai	22. DGM (Commercial), NTECL, Chennai
7. Chief Engineer, SLDC, TSTRANSCO, Hyd	23. Station Director, MAPS , Kalpakkam
8. Chief Engineer (Comml), TSPCC, Hyd	24. Station Director, KGS, Kaiga
9. Superintending Engineer cum HOD, ED, Puducherry	25. Station Director, KKNPP, Kudankulam
10. Chief Electrical Engineer, ED, Goa	26. DGM (Commercial), NPCIL, Mumbai
11. GM (Comml), SRHQ, NTPC, Secunderabad	27. ED, SRTS-I, PGCIL, Secunderabad
12. GM,RSTPS, NTPC, Ramagundam	28. ED, SRTS-II,PGCIL, Bengaluru
13. GM,TSTPS Stage-II, NTPC, Talcher	29. ED,SRLDC,POSOCO, Bengaluru
14. GGM, Simhadri STPS, NTPC, Simhadri	30. CE (GM), CEA, New Delhi
15. CGM (Thermal), NLCIL, Neyveli	31. CE (NPC), CEA, New Delhi
16. GM (Comml), NLCIL, Neyveli	


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Puducherry

REVISED PERCENTAGE ALLOCATION (FIRM+UNALLOCATED) FROM ISGS OF SR

w.e.f. 00:00 hrs 01.07.2021

From 18:00 hrs to 22:00 hrs.

ISGS →		NTPC										NLC				NTECL	NTPL	NPCIL			
		Ramagundam STPS		Talcher STPS	Simhadri STPS	Simhadri STPS	Kudgi STPS	TPS-II @		TPS-I Expn.	TPS-II Expn.	NNTPS @	MAPS	KAIGA GS		Unit-1	Unit-2				
Installed	Capacity in MW	Stage-I&II	Stage-III	Stage-II	Stage-I	Stage-II	Stage-I	Stage-II	Stage-I	Stage-II					Units 1&2			Units 3&4			
	Beneficiaries	2100	500	2000	1000	1000	1000	2400	630	840	500	1000	440	1500	1000	440	1000				
	Andhra Pradesh	13.54	14.28	8.95	46.11	20.98	10.19	10.19	7.28	10.06	0.00	5.26	4.06	5.64	11.97	12.34	0.00				
	Karnataka	22.71	23.81	19.87	0.00	20.86	58.34	58.34	22.89	23.13	25.78	7.36	8.36	10.68	20.92	31.04	23.36				
	Kerala	11.69	12.22	21.36	0.00	9.10	5.01	5.01	10.02	10.73	16.40	3.24	5.24	3.34	7.27	8.66	14.06				
	Tamil Nadu	25.68	26.97	25.10	0.00	22.32	14.39	14.39	30.44	34.02	53.89	65.49	75.40	71.36	41.84	27.85	58.90				
	Telangana	16.88	17.77	10.88	53.89	24.70	12.07	12.07	9.22	12.46	0.00	6.20	5.05	7.15	14.87	15.53	0.00				
	Puducherry	4.69	4.95	3.68	0.00	1.61	0.00	0.00	12.21	3.65	3.93	5.85	1.89	1.83	3.13	4.58	3.68				
	NLC- Mines	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.94	5.95	0.00	6.60	0.00	0.00	0.00	0.00	0.00				
	Goa	4.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
	Orissa	0.00	0.00	10.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
	HVDC-Gazuwaka	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
	HVDC-Talcher	0.00	0.00	0.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
	HVDC-Kolar	0.00	0.00	0.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
	HVDC-Pugalur	0.00	0.00	0.00	0.00	0.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
	HVDC-Thrissur	0.00	0.00	0.00	0.00				0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00				
	TOTAL	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00				

② Ratio for sharing of capacity charges on weighted average

Percentage Allocation for Scheduling from NLC TPS-II & NNTPS from 18:00 hrs to 22:00 hrs.

[To be used for scheduling based on DC (Ex Bus, Ex Mines)]

Beneficiary	NLC TPS-II		NNTPS
	Stage - I	Stage - II	
Andhra Pradesh	7.91	10.70	5.63
Karnataka	24.86	24.59	7.88
Kerala	10.88	11.41	3.47
Tamil Nadu	33.07	36.17	70.12
Telangana	10.02	13.25	6.64
Puducherry	13.26	3.88	6.26
TOTAL	100.00	100.00	100.00

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REVISED PERCENTAGE ALLOCATION (FIRM+UNALLOCATED) FROM ISGS OF SR

w.e.f. 00:00 hrs 01.07.2021

From 02:00 hrs to 06:00 hrs.

ISGS	Installed Capacity in MW	NTPC										NLC				NTECL	NTPL	NPCIL			
		Ramagundam STPS		Talcher STPS		Simhadri STPS		Kudgi STPS		TPS-II @		TPS-I	TPS-II	NNTPS	MAPS	KAIGA GS		KKNPP			
		Stage-I&II	Stage-III	Stage-II	Stage-I	Stage-II	Stage-I	Stage-II	Stage-I	Stage-II	Expn.	Expn.	@	Units 1&2		Units 3&4	Unit-1	Unit-2			
Beneficiaries		2100	500	2000	1000	1000	1000	2400	630	840	420	500	1000	440	440	440	1000	1000			
Andhra Pradesh		13.89	14.65	9.08	46.11	20.98	10.19	10.19	7.56	10.33	0.00	0.00	5.28	4.18	12.78	13.62	0.00	0.00			
Karnataka		22.65	23.74	19.85	0.00	20.86	58.34	58.34	22.85	23.08	25.78	25.78	7.35	8.34	30.96	33.46	23.36	22.10			
Kerala		11.67	12.20	21.35	0.00	9.10	5.01	5.01	10.00	10.72	16.40	16.40	3.24	5.23	8.64	7.96	14.06	13.30			
Tamil Nadu		24.97	26.24	24.83	0.00	22.32	14.40	14.40	29.89	33.47	53.89	53.89	65.45	75.16	26.97	23.79	58.90	56.25			
Telangana		17.30	18.19	11.04	53.89	24.70	12.06	12.06	9.54	12.78	0.00	0.00	6.22	5.19	16.05	17.02	0.00	5.00			
Puducherry		4.71	4.98	3.69	0.00	1.61	0.00	0.00	12.22	3.67	3.93	3.93	5.86	1.90	4.60	4.15	3.68	3.35			
NLC- Mines		0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.94	5.95	0.00	0.00	6.60	0.00	0.00	0.00	0.00	0.00			
Goa		4.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
Orissa		0.00	0.00	10.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
HVDC-Gazuwaka		0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
HVDC-Talcher		0.00	0.00	0.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
HVDC-Kolar		0.00	0.00	0.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
HVDC-Pugalur		0.00	0.00	0.00	0.00	0.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
HVDC-Thrissur		0.00	0.00	0.00	0.00	0.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
TOTAL		100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00			

@ Ratio for sharing of capacity charges on weighted average

Percentage Allocation for Scheduling from NLC TPS-II & NNTPS from 02:00 hrs to 06:00 hrs.

{To be used for scheduling based on DC (Ex Bus, Ex Mines)}

Beneficiary	NLC TPS-II		NNTPS
	Stage - I	Stage -II	
Andhra Pradesh	8.21	10.98	5.65
Karnataka	24.82	24.54	7.87
Kerala	10.86	11.40	3.47
Tamil Nadu	32.47	35.59	70.08
Telangana	10.36	13.59	6.66
Puducherry	13.28	3.90	6.27
TOTAL	100.00	100.00	100.00

T. Chidambaram
SUPERINTENDING ENGINEER
 -cum-HOD
 Electricity Department
 Puducherry

REVISED PERCENTAGE ALLOCATION (FIRM+UNALLOCATED) FROM ISGS OF SR

w.e.f. 00:00 hrs 01.07.2021

From 00:00 hrs to 02:00 hr, 06:00 hrs to 18:00 hrs & 22:00 hrs to 24:00 hrs.

ISGS	Installed Capacity in MW	NTPC					NLC					NTECL		NTPL		NPCIL			
		Ramagundam STPS		Talcher STPS		Simhadri STPS		Simhadri STPS		Kudgi STPS		TPS-II @		TPS-I		TPS-II		NNTPS @	
		Stage-I&II	Stage-III	Stage-II	Stage-I	Stage-II	Stage-I	Stage-II	Stage-I	Stage-II	Stage-I	Stage-I	Stage-II	Expn.	Expn.	Expn.	Expn.	Expn.	Expn.
		2100	500	2000	1000	1000	1000	1000	2400	2400	630	840	420	500	1000	1500	1000	440	440
Beneficiaries		13.70	14.45	9.01	46.11	20.98	10.19	58.35	23.42	25.79	16.35	3.24	7.38	10.92	4.12	12.54	13.38	31.52	34.02
Andhra Pradesh		23.10	24.20	20.02	0.00	20.87	5.00	9.08	29.87	33.46	53.93	65.45	7.27	15.05	5.11	15.77	16.75	23.37	22.10
Karnataka		11.67	12.20	21.35	0.00	22.33	14.40	12.06	9.37	12.61	3.66	3.93	5.85	1.83	1.89	4.59	4.14	14.05	13.30
Kerala		24.95	26.22	24.82	0.00	53.89	24.70	1.61	12.21	3.66	5.95	0.00	0.00	0.00	0.00	0.00	0.00	26.94	23.76
Tamil Nadu		17.07	17.97	10.96	0.00	0.00	0.00	0.00	7.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.11	16.75
Telangana		4.70	4.96	3.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.89	4.59
Puducherry		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NLC- Mines		4.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Goa		0.00	0.00	10.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Orissa		0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HVDC-Gazuwaka		0.00	0.00	0.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HVDC-Talcher		0.00	0.00	0.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HVDC-Kolar		0.00	0.00	0.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HVDC-Pugalur		0.00	0.00	0.00	0.00	0.31	0.00	0.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HVDC-Thrissur		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL		100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

@ Ratio for sharing of capacity charges on weighted average

Percentage Allocation for Scheduling from NLC TPS-II & NNTPS from 00:00 hrs to 02:00 hr, 06:00 hrs to 18:00 hrs & 22:00 hrs to 24:00 hrs.

{To be used for scheduling based on DC (Ex Bus, Ex Mines)}

Beneficiary	NLC TPS-II		NNTPS
	Stage - I	Stage - II	
Andhra Pradesh	8.05	10.83	5.64
Karnataka	25.20	24.90	7.90
Kerala	10.86	11.39	3.47
Tamil Nadu	32.45	35.58	70.08
Telangana	10.18	13.41	6.65
Puducherry	13.26	3.89	6.26
TOTAL	100.00	100.00	100.00

T. Chidambaram
SUPERINTENDING ENGINEER
 -cum-HOD
 Electricity Department
 Puducherry



सं. 3/8/2019-ओएम
भारतसरकार
Government of India
विद्युत् मंत्रालय
Ministry of Power
श्रमशक्तिभवन, रफीमार्ग, नयीदिल्ली-110 001
Shram Shakti Bhawan, Rafi Marg, New Delhi-110 001

Dated: 8th June, 2021

To

Chairperson,
Central Electricity Authority
Sewa Bhawan, R. K .Puram,
New Delhi.

Subject: Allocation of additional 1 MW, 1.25 MW and 0.2 MW unallocated power towards Auxiliary energy consumption for HVDC Raigarh Station (Chhattisgarh) in Western Region and for HVDC Pugalur Station (Tamil Nadu) and HVDC Thrissur Station (Kerala) in Southern Region of POWERGRID respectively.-reg.

Sir/Madam,

Keeping in view the request of Power Grid Corporation of India Limited (POWERGRID) vide letter dated 15.03.2021 to enhance the present allocation of auxiliary power of three(3) HVDC stations, it has been decided to allocate **additional 1 MW, 1.25 MW and 0.2 MW** to Raigarh, Pugalur and Thrissur HVDC Stations respectively for testing and pre-commissioning activities before commissioning and for auxiliary consumption after commissioning of HVDC Raigarh Station in Western Region and HVDC Pugalur Station and HVDC Thrissur Station in Southern Region from one or more ISGS as under:

S. No.	Region	Name of HVDV Sub-station to which power is allocated	Additional Quantum of Allocation	Total Quantum of Allocation including earlier allocation
1.	Western	HVDC Sub-station at Raigarh	1 MW [out of unallocated power of Lara STPP (800MW)]	2 MW [out of unallocated power of Lara STPP (800MW)]
2.	Southern	HVDC Sub-station at Pugalur	1.25 MW [out of unallocated power of Simhadri STPP Stage-II (1000MW)]	3.10 MW [out of unallocated power of Simhadri STPP Stage-II (1000MW)]
3.	Southern	HVDC Sub-station at Thrissur	0.2 MW [out of unallocated power of Simhadri STPP Stage-II (1000MW)]	1.2 MW [out of unallocated power of Simhadri STPP Stage-II (1000MW)]

[Signature]
SUPERINTENDING ENGINEER
-cum-HOD
Electricity Department
Puducherry

2. The beneficiaries are required to maintain LC commensurate with the allocated power.
3. **The expenses towards power consumption for testing and pre-commissioning activities of HVDC sub-stations, would be to the account of executing agency-M/s ABB India Ltd. and M/s SIEMENS Ltd., and would not be an additional component of the project cost.**
4. CEA is requested to get the revision in allocation implemented under intimation to all concerned.
5. The above allocation would be subject to confirmation from SRLDC/WRLDC regarding installation of interface meters at sub-station for energy accounting and the availability of requisite communication facilities.
6. The expenses towards power consumption shall be borne by PGCIL or its agency(ies) on its behalf.

Yours faithfully,



(Rita Singh)

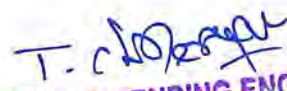
Under Secretary to Govt. of India

Telefax: 23719229

Email: opmonitor-power@nic.in

Copy to:

1. Chief Engineer (Grid Management), CEA, New Delhi.
2. Member Secretary, Southern Regional Power Committee (SRPC), No.-29 Race Course Cross Road, Bangalore-560009.
3. Member Secretary, Western Regional Power Committee (WRPC), F-3, MIDC Area, Marol, Opp. SEEPZ, Central Road, Andheri (East), Mumbai-400093
4. CMD, PGCIL, Saudamini, Plot No.2, Sector 29, Near IFFCO Chowk, Gurugram (Haryana) – 122001.


SUPERINTENDING ENGINEER
-cum-MOD
Electricity Department
Puducherry



भारत सरकार
केन्द्रीय विद्युत प्राधिकरण
दक्षिण क्षेत्रीय विद्युत समिति
29, रेस कोर्स क्रॉस रोड
बैंगलूर :-560 009



Government of India
Central Electricity Authority
Southern Regional Power Committee
29, Race Course Cross Road
BENGALURU - 560 009

Phone : 080 -2228 2516; FAX : 080-2225 9343; e-mail: secomm@srpc-ka@nic.in; web site: www.srpc.kar.nic.in

सं. दक्षेविस /अअ.1/4(आर ई ए)/2021/

No. SRPC/SE-1/4(REA)/2021/

दिनांक /Dated: 22-October, 2021

सेवा में / To

वितरण सूची के अनुसार

As per Distribution List

विषय : क्षेत्रीय विद्युत लेखा

Sub: Regional Energy Account for the month of September,2021 (Final)- Reg

महोदय /Sir,

दक्षिण क्षेत्र के क्षेत्रीय विद्युत लेखे को दक्षिण क्षेत्रीय विद्युत समिति के वेबसाईट www.srpc.kar.nic.in में अपलोड कर दिया गया है, जिसे संघटको द्वारा डाउनलोड किया जा सकता है। डाक द्वारा भी एक प्रति भेजी जा रही है।

Regional Energy Account for the month of September, 2021 (Final) in respect of Southern Region has been uploaded on the SRPC web site, www.srpc.kar.nic.in to enable down loading by constituents. A copy of the same is sent separately by e mail.

भवदीय, Yours faithfully

(मेका रामकृष्ण /MEKA RAMAKRISHNA)

अधीक्षण अभियन्ता(वा)/Superintending Engineer(C)

संलग्नक:यथोपरि Encl: as above

SUPERINTENDING ENGINEER
-cum-HOD
Electricity Department
Puducherry

भारत सरकार

GOVERNMENT OF INDIA

उर्जा मंत्रालय

MINISTRY OF POWER

केन्द्रीय विद्युत प्राधिकरण

CENTRAL ELECTRICITY AUTHORITY

दक्षिण क्षेत्रीय विद्युत समिति

SOUTHERN REGIONAL POWER COMMITTEE

क्षेत्रीय विद्युत लेखा

REGIONAL ENERGY ACCOUNT

September 2021

बेंगलुरु

BENGALURU



1a. Plant Availability Factor of Inter State Generating Stations During High Demand Season for The FY 2021-22 (April 2021, February 2022 and March 2022)

April-2021, Peak Hours:05:30 to 08:30 Hrs, 17:30 to 18:00 Hrs and 19:00 to 19:30 Hrs

ISGS	Plant Availability Factor (In Percentage)			
	Peak hours		Off Peak Hours	
	For The Month April, 2021	Up to The Month For High Demand Season 2021-22	For The Month April, 2021	Up to The Month For High Demand Season 2021-22
NTPC RSTPS Stage 1 & 2 (I.C=2100,NAux=7.04%,NPAF=NPLF=85%)	90.776	90.776	90.81	90.81
NTPC RSTPS Stage 3 (I.C=500,NAux=6.25%,NPAF=NPLF=85%)	103.149	103.149	103.142	103.142
NTPC Talcher STPS Stage 2 (I.C=2000,NAux=6.25%,NPAF=NPLF=85%)	94.916	94.916	94.639	94.639
NTPC Simhadri STPS Stage 2 (I.C=1000,NAux=5.75%,NPAF=NPLF=85%)	49.262	49.262	49.447	49.447
NTPC Simhadri STPS Stage 1 (I.C=1000,NAux=5.75%,NPAF=NPLF=85%)	100.407	100.407	100.324	100.324
NTPC Kudgi STPS Stage 1 (I.C=2400,NAux=6.25%,NPAF=NPLF=85%)	92.162	92.162	91.929	91.929
NTECL Vallur STPS (I.C=1500,NAux=6.25 %,NPAF=NPLF=85%)	101.65	101.65	101.656	101.656
NLC TS II Stage 1 (I.C=630,NAux=10%,NPAF=NPLF=85%)	93.036	93.036	93.18	93.18
NLC TS II Stage 2 (I.C=840,NAux=10%,NPAF=NPLF=85%)	73.239	73.239	73.047	73.047
NLC TS I Expn (I.C=420,NAux=8.5%,NPAF=NPLF=85%)	51.685	51.685	51.418	51.418
NLC TS 2 Expn (I.C=500,NAux=10%, NPAF=80%,NPLF=75%)	70.806	70.806	71.37	71.37
NTPL (I.C=1000,NAux=5.75%,NPAF=NPLF=85%)	94.02	94.02	93.62	93.62
NNTPP (I.C=1000,NAux=6.25%,NPAF=NPLF=85%)	75.15	75.15	74.883	74.883

T. Chokkappa
SUPERINTENDING ENGINEER
 -cum-HOD
 Electricity Department
 Puducherry

1b. Plant Availability Factor of Inter State Generating Stations During Low Demand Season for The FY 2021-22 (May 2021 to January 2022)

September-2021, Peak Hours:06:00 to 09:00 Hrs and 19:00 to 20:00Hrs

ISGS	Plant Availability Factor (In Percentage)			
	Peak hours		Off Peak Hours	
	For The Month September,2021	Up to The Month For Low Demand Season 2021-22	For The Month September,2021	Up to The Month For Low Demand Season 2021-22
NTPC RSTPS Stage 1 & 2 (I.C=2100,NAux=7.04%,NPAF=NPLF=85%)	90.555	89.119	90.6	89.076
NTPC RSTPS Stage 3 (I.C=500,NAux=6.25%,NPAF=NPLF=85%)	103.205	103.196	103.207	103.175
NTPC Talcher STPS Stage 2 (I.C=2000,NAux=6.25%,NPAF=NPLF=85%)	88.237	86.347	88.165	86.277
NTPC Simhadri STPS Stage 2 (I.C=1000,NAux=5.75%,NPAF=NPLF=85%)	96.017	81.15	95.987	81.037
NTPC Simhadri STPS Stage 1 (I.C=1000,NAux=5.75%,NPAF=NPLF=85%)	71.919	92.595	71.39	92.434
NTPC Kudgi STPS Stage 1 (I.C=2400,NAux=6.25%,NPAF=NPLF=85%)	67.662	85.738	67.529	85.707
NTECL Vallur STPS (I.C=1500,NAux=6.25%,NPAF=NPLF=85%)	80.287	89.387	80.323	89.292
NLC TS II Stage 1 (I.C=630,NAux=10%,NPAF=NPLF=85%)	77.643	86.962	77.301	87.375
NLC TS II Stage 2 (I.C=840,NAux=10%,NPAF=NPLF=85%)	87.952	86.697	88.541	86.889
NLC TS I Expn (I.C=420,NAux=8.5%,NPAF=NPLF=85%)	92.166	98.591	91.415	98.468
NLC TS 2 Expn (I.C=500,NAux=10%, NPAF=80%,NPLF=75%)	37.407	48.363	37.549	48.378
NTPL (I.C=1000,NAux=5.75%,NPAF=NPLF=85%)	52.47	85.969	52.825	86.596
NNTPP - Unit 1 (I.C=1000,NAux=6.25%,NPAF=NPLF=85%)	84.088	73.839	82.819	73.673

T. Chandra
SUPERINTENDING ENGINEER
 -cum-HOD
 Electricity Department
 Puducherry

1c. Plant Load Factor of Inter State Generating Stations During High Demand Season for The FY 2021-22 (April 2021, February 2022 and March 2022)

April-2021, Peak Hours:05:30 to 08:30 Hrs, 17:30 to 18:00 Hrs and 19:00 to 19:30 Hrs

ISGS	Plant Load Factor (In Percentage)			
	Peak hours		Off Peak Hours	
	For The Month April, 2021	Up to The Month For High Demand Season 2021-22	For The Month April, 2021	Up to The Month For High Demand Season 2021-22
NTPC RSTPS Stage 1 & 2 (I.C=2100,NAux=7.04%,NPAF=NPLF=85%)	89.816	89.816	89.013	89.013
NTPC RSTPS Stage 3 (I.C=500,NAux=6.25%,NPAF=NPLF=85%)	99.918	99.918	99.459	99.459
NTPC Talcher STPS Stage 2 (I.C=2000,NAux=6.25%,NPAF=NPLF=85%)	92.786	92.786	92.632	92.632
NTPC Simhadri STPS Stage 2 (I.C=1000,NAux=5.75%,NPAF=NPLF=85%)	46.948	46.948	44.131	44.131
NTPC Simhadri STPS Stage 1 (I.C=1000,NAux=5.75%,NPAF=NPLF=85%)	85.732	85.732	83.348	83.348
NTPC Kudgi STPS Stage 1 (I.C=2400,NAux=6.25%,NPAF=NPLF=85%)	35.37	35.37	31.856	31.856
NTECL Vallur STPS (I.C=1500,NAux=6.25 %,NPAF=NPLF=85%)	80.956	80.956	76.729	76.729
NLC TS II Stage 1 (I.C=630,NAux=10%,NPAF=NPLF=85%)	92.912	92.912	92.113	92.113
NLC TS II Stage 2 (I.C=840,NAux=10%,NPAF=NPLF=85%)	73.114	73.114	71.906	71.906
NLC TS I Expn (I.C=420,NAux=8.5%,NPAF=NPLF=85%)	51.665	51.665	51.36	51.36
NLC TS 2 Expn (I.C=500,NAux=10%, NPAF=80%,NPLF=75%)	70.805	70.805	71.168	71.168
NTPL (I.C=1000,NAux=5.75%,NPAF=NPLF=85%)	75.762	75.762	72.245	72.245
NNTPP (I.C=1000,NAux=6.25%,NPAF=NPLF=85%)	75.15	75.15	74.875	74.875

T. Chinnappa
SUPERINTENDING ENGINEER
 -cum-HOD
 Electricity Department
 Puducherry

1d. Plant Load Factor of Inter State Generating Stations During Low Demand Season for The FY 2021-22 (May 2021 to January 2022)

September-2021, Peak Hours:06:00 to 09:00 Hrs and 19:00 to 20:00Hrs

ISGS	Plant Load Factor (In Percentage)			
	Peak hours		Off Peak Hours	
	For The Month September,2021	Up to The Month For Low Demand Season 2021-22	For The Month September,2021	Up to The Month For Low Demand Season 2021-22
NTPC RSTPS Stage 1 & 2 (I.C=2100,NAux=7.04%,Nplf=NPLF=85%)	86.833	83.844	79.489	74.08
NTPC RSTPS Stage 3 (I.C=500,NAux=6.25%,Nplf=NPLF=85%)	96.698	95.303	90.897	86.325
NTPC Talcher STPS Stage 2 (I.C=2000,NAux=6.25%,Nplf=NPLF=85%)	86.649	84.441	84.671	80.292
NTPC Simhadri STPS Stage 2 (I.C=1000,NAux=5.75%,Nplf=NPLF=85%)	80.988	62.822	72.888	54.749
NTPC Simhadri STPS Stage 1 (I.C=1000,NAux=5.75%,Nplf=NPLF=85%)	67.164	67.078	61.611	59.799
NTPC Kudgi STPS Stage 1 (I.C=2400,NAux=6.25%,Nplf=NPLF=85%)	38.893	18.099	34.556	15.65
NTECL Vallur STPS (I.C=1500,NAux=6.25%,Nplf=NPLF=85%)	67.981	64.39	61.651	55.779
NLC TS II Stage 1 (I.C=630,NAux=10%,Nplf=NPLF=85%)	76.332	85.202	73.023	81.438
NLC TS II Stage 2 (I.C=840,NAux=10%,Nplf=NPLF=85%)	86.771	85.092	83.641	80.955
NLC TS I Expn (I.C=420,NAux=8.5%,Nplf=NPLF=85%)	90.552	97.19	87.76	93.678
NLC TS 2 Expn (I.C=500,NAux=10%, Nplf=80%,NPLF=75%)	37.262	48.085	37.156	46.824
NTPL (I.C=1000,NAux=5.75%,Nplf=NPLF=85%)	43.478	60.162	39.557	53.859
NNTPP - Unit 1 (I.C=1000,NAux=6.25%,Nplf=NPLF=85%)	83.586	73.668	80.123	71.586

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